



CLOSED  
STACKS



5/S

Class


101

Accession

352.1 S252

37878

NOT TO BE TAKEN FROM THE LIBRARY

Form No. 64. 3m. 6-5-09.  109


①

SAN FRANCISCO PUBLIC LIBRARY



3 1223 90120 8448





Digitized by the Internet Archive  
in 2017 with funding from  
San Francisco Public Library



Duplicate.

REPORT



OF

HARRY BAEHR

AUDITOR

OF THE

CITY AND COUNTY OF SAN FRANCISCO,

FISCAL YEAR

ENDING JULY 30, 1902.

SAN FRANCISCO  
PUBLIC LIBRARY



SAN FRANCISCO:  
E. C. HUGHES PRINTER, 511 SANSOME ST.  
1903



THE LIBRARY  
OF CONGRESS

By transfer  
JUL 19 1906

THE LIBRARY  
OF CONGRESS



37813

# INDEX.

Frontispiece ..... Auditor's Letter to the Mayor

## DEMANDS AUDITED.

Pages.

General Fund .....	7
Advertising .....	7
Assessor's and Recorder's Expenses.....	7
Assessor's and District Attorney's Expenses.....	7
Assessor's Expenses .....	7
Assessment Roll .....	7
Burial of Indigent Dead.....	7
Coroner's Expenses .....	7, 8
County Jails, Maintenance ...	8
Court Orders, Miscellaneous .....	8
Department of Elections .....	8, 9
Department of Electricity .....	9, 10
Department of Electricity—Wiring City Hall Dome.....	10
Fourth of July and Memorial Day.....	11
Furniture for Public Buildings.....	12, 13
Fire Department—Running Expenses .....	10, 11
Firemen's Relief Fund .....	43
Fiscal Year 1899-'00 Account .....	21
Fiscal Year 1900-'01 Account .....	21
Grand Jury Expenses .....	12
Health Department Expenses .....	13
Alms House .....	12
City and County Hospital .....	13, 14
Emergency and Insane Hospital.....	14
Golden Gate Park Hospital .....	14
Leper Hospital .....	15
Small Pox Hospital .....	15
Interment of Deceased ex-Union Soldiers, etc.....	15
Judgments .....	18
Jury Expenses Criminal Cases.....	15
Jury Fees and Witness Expenses.....	15
Law and Motion Calendar .....	15
Library, Hall of Justice .....	15
License Blanks and Tags .....	16
Maintenance Feeble-Minded Children .....	16
Maintenance Minors, Magdalen Asylum .....	16
Maintenance Minors, Whittier School .....	16
Maintenance Minors, Preston School .....	16
Maintenance Minors, Non-Sectarian School.....	16
Maintenance Public Pound .....	16
Mayor's Contingent Expenses .....	16
Money Refunded .....	16
Municipal Reports .....	16
Nurses' Quarters—Construction of .....	33
Police Contingent Expenses .....	16
Police Rents .....	17
Police Patrol Expenses .....	16
Police Miscellaneous Expenses .....	17
Printing Transcripts, etc. ....	17
Prisoners' Subsistence (Police) .....	18

# DEMANDS AUDITED—Continued.

	Pages.
Prisoners' Subsistence (Sheriff) .....	19
Public Building and Street Lighting .....	16
Publishing Delinquent Tax List .....	17
Rebinding Books .....	17
Sheriff's Expenses .....	17
Stationery—Public Offices .....	17, 18
Stationery—Assessor .....	18
Taxes Refunded .....	19
Telephone Service .....	19
Urgent Necessity .....	19, 21
Water for Municipal Purposes .....	19

## SALARIES.

Reporters' Expenses .....	21
Legislative Department .....	21
Executive Department .....	21
Legal Department .....	21, 22
Police Department .....	22
Fire Department .....	22
Civil Service Department .....	22
Public Health Department .....	22
Department of Elections .....	8
Department of Electricity .....	9

## BOARD OF PUBLIC WORKS.

General Office .....	23
Bureau of Buildings .....	24, 25
Bureau of Engineers .....	23, 24
Bureau of Streets .....	29
Bureau of Light and Water .....	30
Cleaning and Sweeping Streets .....	25, 26
Cleaning Sewers .....	26, 27
Construction of Sewers .....	31
Construction of Police Station .....	32
Construction of Fire Department Buildings.....	32
Construction of New Fire Alarm Station.....	33
Completion of Mission Police Station .....	32
Division of Architecture .....	30
Examination into Public Utilities .....	31, 32
Fitting Up Rooms—City Hall .....	33
Heating Plant .....	39
Improvement County Roads .....	28
Maintenance of Bridges .....	29
Maintenance of Corporation Yard.....	29
Paving Streets Front of City Property.....	31
Paving Accepted Streets .....	38
Repairs to Bitumin .....	25
Repairs to City Hall, etc.....	33, 34
Repairs to Fire Department Houses .....	34, 35
Repairs to Police Stations .....	35, 36
Repairs to Alms House .....	36
Repairs to City and County Hospital.....	36
Repairs to Pest House .....	36

## BOARD OF PUBLIC WORKS—Continued.

	Pages.
Repairs to County Jails .....	37
Repairs to Water Front .....	29
Repaving Streets with Basalt and Cobbles.....	27, 28
Repaving, North Central District.....	30
Repaving Post Street West of Powell, etc.....	37

### DEMANDS AUDITED.

Free Public Library Fund .....	42, 43
Park Fund .....	40, 41
Advertising Fund .....	44
Duplicate Tax Fund .....	43
City Street Improvement Co. Contract Account.....	44
Flinn & Treacy Contract Account .....	44
House Moving Fund .....	43
Insurance Contribution Fund .....	44
Overpayment Personal Property Tax Fund .....	44
Police Relief and Pension Fund .....	43
Ralston Iron Works Account .....	44
Robinson Bequest Interest Fund .....	45
Special Permit Fund .....	44
Surplus Fund .....	44
Teachers' Institute Fund .....	43
Tearing Up Street Fund .....	43
Unapportioned Fee Fund .....	43
School Fund .....	46
Summary of Demands Audited .....	46

### RECAPITULATION OF DEMANDS AUDITED.

Advertising for City and County Officers.....	47
Advertising Fund .....	47
Assessment Roll .....	47
Assessor .....	47
Assessor and District Attorney .....	47
Assessor and Recorder .....	47
Auditor .....	47
Board of Public Works .....	47-49
General Office .....	47
Bureau of Streets .....	47
Bureau of Engineers .....	47
Bureau of Buildings .....	47
Bureau of Light and Water .....	47
Bituminous Repairs .....	47
Cleaning and Sweeping Streets .....	47
Cleaning and Repairing Sewers .....	47
Corporation Yard .....	47
Improvement of County Roads.....	47
Maintaining Public Bridges .....	47
Repaving Streets with Basalt and Cobbles.....	47
Repairs Streets on Water Front.....	47
Building and Equipping Nurses' Quarters.....	48
Completing Mission Police Station .....	48
Construction Fire Department Buildings.....	48
Construction Fire Alarm Station .....	48
Construction Police Station, Fourth and Clara Streets.....	48

# RECAPITULATION OF DEMANDS AUDITED—Continued.

	Pages.
Construction Sewers .....	48
Division of Architecture .....	48
Public Utilities .....	48
Fitting up Rooms—City Hall .....	48
Heating Plant .....	48
Repaving Accepted Streets .....	48, 49
Pest House Site—Purchase of .....	49
Right of Way .....	49
Repairs to Alms House .....	49
Repairs to City Hall, etc. ....	49
Repairs to City and County Hospital .....	49
Repairs to County Jails .....	49
Repairs to Fire Department .....	49
Repairs to Pest House .....	49
Repairs to Police Stations .....	49
Board of Supervisors .....	49
Burial of Indigent Dead .....	49
City Attorney .....	49
Coroner .....	50
County Clerk .....	50
Court Interpreter .....	50
Court Orders .....	50
Court Reporters .....	50
City Street Improvement Account .....	50
County Jails .....	50
Department of Civil Service.....	50
Department of Elections .....	50
Department of Electricity .....	50
Department of Health .....	50
Alms House .....	50
City and County Hospital .....	50
Emergency Hospital .....	50
Leper Hospital .....	50
Small Pox Hospital .....	50
District Attorney .....	50
Duplicate Tax Fund .....	51
Examination of Insane .....	51
Fire Department .....	51
Firemen's Relief Fund .....	51
Fiscal Years 1899 to 1901 .....	51
Fourth of July and Memorial Day.....	51
Free Public Library .....	51
Furniture, for Public Buildings .....	51
Flinn & Treacy Account .....	51
Grand Jury Expenses .....	51
House Moving Fund .....	51
Interment of ex-Union Soldiers, etc. ....	51
Jury Expenses .....	51
Jury Fees and Witness Expenses.....	51
Judgments .....	51
Justices' Court .....	51
Law Library .....	51
Law and Motion Calendar .....	51
Library for Hall of Justice.....	52
License Blanks and Tags.....	52
Lighting Streets and Public Buildings .....	52

# RECAPITULATION OF DEMANDS AUDITED—Continued.

	Pages.
Maintenance of Minors .....	52
Maintenance of Pound .....	52
Mayor .....	52
Money Paid in Error .....	52
Municipal Reports .....	52
Overpayment of Taxes .....	52
Park Fund .....	52
Police Department .....	52
Police Judges .....	52
Printing Transcripts .....	52
Prisoners' Subsistence .....	52
Publishing Delinquent Tax List .....	53
Recorder .....	53
Robinson Bequest .....	53
Ralston Iron Works .....	53
Rebinding Books .....	53
Sheriff .....	53
Special Permit Fund .....	53
School Department .....	53
Stationery .....	53
Superior Judges .....	53
Surplus Fund .....	53
Tax Collector .....	53
Taxes Refunded .....	53
Teachers' Institute Fund .....	53
Tearing Up Streets Fund .....	53
Telephone Service .....	53
Unapportioned Fee Fund .....	53
Urgent Necessity .....	53
Water for Municipal Purposes.....	53
Total of Demands Audited .....	53
Summary of Demands Audited, Paid and Outstanding:.....	54, 55

## TREASURER'S RECEIPTS.

General Fund, 1892-93 .....	56
General Fund, 1899-00 .....	56
General Fund, 1900-01 .....	56
General Fund, 1901-02 .....	56, 57
School Fund, 1898-99 .....	57
School Fund, 1899-00 .....	57
School Fund, 1900-01 .....	57
School Fund, 1901-02 .....	57
Teachers' Institute Fund .....	58
Advertising Fund .....	58
Unapportioned Fee Fund .....	58
Park Fund .....	58
Library Fund .....	58
Police Relief and Pension Fund .....	58
Housemoving Fund .....	59
Overpayment P. P. Taxes .....	59
Park Improvement Account .....	59
Tearing Up Street .....	59
Duplicate Tax .....	59
Robinson Bequest Fund .....	59

# TREASURER'S RECEIPTS—Continued.

	Pages.
Windel Bequest Fund .....	59
Assessor's Account .....	59
A. C. Widber Deficiency Account.....	59
State of California Account .....	60
Park Panhandle Bonds .....	60
Sewer Bonds .....	60
Hospital Bonds .....	60
Firemen's Relief Fund .....	61
Protested Taxes .....	61
Dupont Street Bonds .....	61
Special Permit Fund .....	61
Payments by the Treasurer .....	62-64
Condition of Treasury .....	65
Balance .....	66
Loan Account .....	66-71
Transfer Entries .....	66-70
Treasurer in Account with Auditor for Moneys Belonging to the State of California .....	70
Statement of Poll Taxes .....	71
Statement of Taxes .....	72
Summary of Taxes .....	73
Dupont Street Widening .....	74
Apportionment of Taxes .....	74
Recapitulation of Taxes .....	75
Statement of Assessed Value of Property, Rate of Taxation, etc.....	76, 77
Bonded Debt .....	78
Special Bonds .....	78, 79
Coupon Accounts .....	79, 80
Recapitulation of Coupon Account .....	81
Tax Collector in Account with Auditor for Licenses.....	82-86
Auditor's Comment to the Supervisors in-re. to Estimate.....	87-88
Auditor's Estimate of Probable Expenditures and Revenues.....	89-98
Auditor's Estimated Revenues .....	99
Auditor's Recapitulation of Revenues and Expenditures.....	100
Auditor's Resume .....	100
Supervisors' Tax Levy .....	101
Supervisors' Estimate of Budget .....	102-108
Report of State Controller of Values and Indebtedness of Each County in the State of California.....	109







SAN FRANCISCO, August 25th, 1902.

HON. E. E. SCHMITZ,

*Mayor of the City and County of San Francisco.*

DEAR SIR:—

I have the honor to submit herewith, in accordance with Section 9, Article XVI, of the Charter, the Auditor's Annual Report, including not only a full history of the financial operations of each of the departments of the City Government, but also a segregated report in detail of every department and every fund of the Municipality, during the fiscal year ending June 30th, 1902.

I have endeavored to make as complete a report as possible so that the general public can comprehend at a glance the workings of the different departments. Heretofore it has been the custom at the end of each fiscal year, to report the amounts actually audited against the several appropriations, but it must be remembered that there are many outstanding demands in the hands of the Board of Supervisors, the Mayor, and perhaps other officials and departments which are not presented to the Auditor until after the close of the fiscal year, thus creating the impression that economy has been practiced by the different branches of the Municipality, when in reality the expenditures have in most cases eaten up the entire appropriation. I have reported the facts as they appear on the books in my office.

Feeling convinced that this departure from the old custom will be appreciated by yourself, I am,

Very truly yours,

HARRY BAEHR,

Auditor for the City and County of San Francisco.





HARRY BAEHR  
AUDITOR CITY AND COUNTY OF SAN FRANCISCO.





JOHN E. McDOUGALD.  
TREASURER CITY AND COUNTY OF SAN FRANCISCO.



# AUDITOR'S ANNUAL REPORT.

## DEMANDS AUDITED.

During the Fiscal Year 1901-1902, Ending June 30, 1902.

### ON GENERAL FUND.

Purpose	Amount	Total
Advertising for City and County Officers.....	\$19,499.47	\$19,499.47
Assessor and Recorder's Expenses—		
Adding Machine .....	465.00	
Typewriting Machines .....	2,300.00	3,265.00
Assessor and District Attorney's Expenses—		
Safes, etc. ....	1,564.70	
Balance charged to the Account of Board of Public Works .....	914.75	2,479.45
Assessor's Expenses—		
Livery .....	715.00	
Incidentals .....	185.55	900.55
Assessment Roll—		
Experting Compiling, etc.....	9,693.44	9,693.44
Burial of Indigent Dead—		
Almshouse .....	89.70	
Board of Health .....	487.41	
Coroner .....	499.33	
City and County Hospital.....	379.77	
Mount St. Joseph Asylum.....	251.16	
Pest House .....	41.98	
Head Boards .....	146.79	1,896.14
Coroner's Expenses—		
Buggy .....	100.00	
Hardware .....	28.05	
Harness .....	90.00	
Horses .....	535.00	
Carried forward .....	\$753.05	\$37,734.05

Purpose	Amount	Total
Brought forward .....	\$753.05	\$37,734.05
<b>Coroner's Expenses—Continued.</b>		
Horse Keeping .....	784.15	
Horseshoeing .....	102.50	
Incidentals .....	486.85	
Lamps and Repairs .....	10.00	
Lumber and Mill Work.....	24.15	
Photographing Unknown Dead .....	100.00	
Recovery of Bodies from San Francisco Bay...	580.00	
Repairs to Vehicles, etc.....	227.45	
Rubber Goods .....	8.70	3,076.85
<b>County Jails Maintenance—</b>		
Hardware .....	86.08	
Harness and repairs .....	381.15	
Forage .....	637.59	
Furniture .....	435.20	
Fuel .....	345.55	
Horseshoeing and Blacksmithing.....	1,013.30	
Horse Clipping .....	5.00	
Incidentals .....	32.46	
Labor .....	74.75	
Paints, Oils, etc. ....	91.25	
Provisions .....	1,528.06	
Removing Rubbish .....	60.00	
Repairs to Vehicles .....	272.65	
Veterinary Services .....	28.65	4,991.69
<b>Court Orders—Miscellaneous.....</b>	412.23	412.23
<b>Department of Elections—</b>		
Advertising .....	1,011.82	
Ballot Boxes, Repairs.....	48.00	
Ballot Paper.....	989.66	
Books .....	74.50	
Building and Repairing Booths.....	7,483.09	
Candles, Lamps, etc.....	598.84	
Canvas .....	44.53	
Directories .....	10.00	
Engrossing Certificates.....	63.33	
Expressage .....	577.75	
Furnishing Booths .....	1,507.77	
Hardware .....	284.95	
Hose .....	12.50	
Ice .....	18.90	
Iron Work .....	106.15	
Incinerating Ballots .....	8.00	
Livery .....	402.00	
Labor .....	131.25	
Carried forward .....	\$13,373.04	\$46,214.82



Purpose	Amount	Total
Brought forward .....	\$13,373.04	\$46,214.82
<b>Department of Elections—Continued.</b>		
Locksmithing .....	54.10	
Lumber and Mill Work.....	933.89	
Maps .....	144.75	
Meals .....	39.55	
Paints, Oils, and Glass.....	81.53	
Paper Boxes .....	5.50	
Paper Cutter .....	90.00	
Postage .....	812.50	
Printing .....	6,946.37	
Rents .....	902.50	
Rent of Typewriter .....	20.00	
Rubber Goods .....	11.80	
Rubber Stamps .....	30.50	
Stationery .....	2,400.50	
Telephone Service .....	283.35	
Water Pipe .....	150.00	
Commissioners and Registrar (salaries).....	7,400.01	
Deputies and Clerks .....	26,304.02	
Draughtsman .....	780.00	
Carpenter, etc. ....	640.00	
Storekeeper and Watchman .....	1,270.00	
Stenographer .....	952.50	
Election Officers .....	26,784.00	90,410.41
<b>Department of Electricity—</b>		
Badges .....	60.00	
Blue Prints.....	8.80	
Brooms and Brushes .....	31.80	
Cartage .....	207.50	
Castings and Forgings.....	977.58	
Cement, Lime and Brick .....	1,366.25	
Chemicals .....	569.23	
Conduit .....	1,800.00	
Dry Goods .....	35.16	
Electrical Material .....	6,118.41	
Fire and Police Boxes.....	237.42	
Fuel .....	6.90	
Furniture .....	132.94	
Hardware .....	6,315.67	
Harness .....	200.80	
Horses .....	150.00	
Horse Keeping and Livery.....	1,287.75	
Horse Shoeing .....	171.25	
Lamps and Repairs .....	10.80	
Lumber and Mill Work.....	1,183.60	
Mimeographing .....	15.00	
Mantels .....	4.55	
Paints and Oils .....	878.82	
Pipe .....	2,994.61	
Repairs to Bitumen .....	1,834.34	
Repairs to Vehicles .....	618.30	
Carried forward .....	\$27,209.48	\$136,625.23

Purpose	Amount	Total
Amount Brought Forward.....	\$27,209.48	\$136,625.23
<b>Department of Electricity.—Continued.</b>		
Rubber Goods .....	105.82	
Rubber Stamps .....	23.45	
Stationery .....	43.30	
Tape .....	11.25	
Tools and Repairs .....	29.00	
Typewriter and Material .....	184.50	
Wagon .....	275.00	
Washing .....	43.05	
Wire and Cable .....	7,910.21	
Electrician salary.....	2,400.00	
Operators ".....	8,396.65	
Inspectors ".....	3,200.00	
Instrument Makers ".....	6,474.00	
Draughtsman ".....	345.00	
Finishers ".....	1,080.00	
Metal Workers ".....	274.55	
Machinists ".....	2,100.00	
Painters ".....	2,160.00	
Repairers ".....	4,204.50	
Linemen ".....	11,895.00	
Batterymen ".....	1,062.00	
Hostler ".....	720.00	
Engineers ".....	1,473.00	
Clerks ".....	759.00	
Stenographers ".....	2,524.50	
Pavers wages.....	1,026.00	
Rammers ".....	678.00	
Bricklayers ".....	375.00	
*Wiremen ".....	3,749.20	
Labor ".....	9,961.40	
Teamsters ".....	180.00	100,872.86
<b>Wiring and Installing Light, City Hall Dome—</b>		
Electrical Material .....	483.22	
Fuel .....	24.20	
Iron Strips .....	951.00	
Iron Cases .....	167.55	
Marble .....	51.80	
Hardware .....	216.87	
Lumber .....	168.00	
*Salaries and wages included in above (\$1,437.36).		\$2,062.64
<b>Fire Department (Running Expenses)—</b>		
Apparatus .....	3,017.42	
Automatic Whistles .....	234.75	
Badges .....	264.55	
Brass Material .....	634.08	
Brooms and Brushes .....	1,007.13	
Carried forward .....	\$5,157.93	\$239,560.73

Purpose	Amount	Total
Brought Forward .....	\$5,157.93	\$239,560.73
<b>Fire Dept. Running Expenses—Continued.</b>		
Canvas, Cord, etc. ....	60.78	
Castings and Forgings.....	990.04	
Drugs and Chemicals .....	2,304.39	
Dry Goods .....	633.24	
Electrical Power .....	472.76	
Forage .....	29,327.35	
Fire Extinguishers .....	292.20	
Fuel .....	10,423.01	
Furniture .....	2,013.42	
Hardware .....	9,341.37	
Harness and Repairs .....	2,511.92	
Heater .....	630.00	
Horses .....	6,415.00	
Horse Keeping .....	786.00	
Horse Nails .....	54.94	
Hose .....	1,302.00	
Hydrants Set and Reset.....	10,778.30	
Incidentals .....	88.00	
Iron and Steel.....	417.19	
Ladders .....	1,690.90	
Lamps and Repairs .....	211.11	
Leather and Findings.....	334.25	
Life Saving Nets .....	945.50	
Lumber and Mill Work .....	605.50	
Machinery .....	121.05	
Papering Walls .....	160.80	
Paints, Oils, etc. ....	6,468.05	
Pattern Work .....	35.25	
Pipe Covering .....	34.00	
Plans and Specifications .....	200.00	
Plumbing Material .....	21.00	
Poles .....	120.00	
Rents .....	2,005.50	
Repairs to Rolling Stock .....	1,017.37	
Repairs to Tools .....	93.95	
Rubber Goods .....	2,232.61	
Rubber Tires .....	84.00	
Scavenger Work .....	1,400.00	
Springs.....	280.35	
Stationery .....	12.51	102,073.54
<b>Fourth of July Expenses.....</b>	<b>2,316.10</b>	
<b>Memorial Day Expenses.....</b>	<b>500.00</b>	<b>2,816.10</b>
Carried forward .....		\$344,450.37

Purpose	Amount	Total
Brought forward .....		\$314,450.37
Furniture for Public Buildings.....	6,881.13	6,881.13
Grand Jury Expenses—		
Stenographer and Clerk.....	1,175.00	
Expert .....	195.00	
Sundries .....	102.50	1,472.50
Department of Public Health—		
Almshouse—		
Bread .....	189.60	
Crockery and Glassware.....	13.63	
Demand on Treasurer Reduced on Account of Error .....	10.51	
Disinfectants .....	78.00	
Drugs and Chemicals .....	989.26	
Dry Goods and Clothing.....	2,317.85	
Dynamo and Electric Supplies.....	511.70	
Furniture .....	155.58	
Forage .....	4,530.63	
Fruits and Vegetables.....	1,993.34	
Fuel .....	5,542.45	
Groceries and Provisions.....	17,937.68	
Hardware .....	1,792.43	
Harness .....	221.52	
Horse .....	150.00	
Horse Shoing .....	375.75	
Ice .....	107.70	
Incidentals .....	96.95	
Leather and Shoes .....	748.15	
Machinery .....	43.75	
Meats, Fish and Poultry.....	11,796.67	
Milk .....	4,270.50	
Paints and Oils .....	1,061.22	
Removing Dead Animals .....	5.00	
Rent of Filters .....	52.50	
Rubber Goods .....	66.99	
Surgical Instruments .....	51.30	
Typewriter Repairs .....	2.50	
Veterinary Service .....	41.00	
Wagon (new) .....	325.00	
Wagon Repairs .....	284.90	
Wines and Liquors .....	1,438.69	
Salaries of Employes .....	24,537.05	81,739.80
Carried forward .....		\$434,543.80

## AUDITOR'S ANNUAL REPORT

79

Purpose	Amount	Total
Brought forward .....		\$464,542.80
<b>Board of Health—</b>		
Crucibles .....	11.50	
Drapery .....	18.00	
Drugs and Chemicals .....	1,713.95	
Expressage .....	15.00	
Engrossing Resolutions .....	50.00	
Fees Advanced .....	5.50	
Frames .....	11.85	
Guinea Pigs, etc. ....	5.50	
Hardware .....	142.50	
Incidentals .....	312.80	
Ice .....	65	
Lumber and Mill Work .....	49.75	
Newspaper Clippings .....	29.60	
Quarantine .....	5.45	
Removing Garbage .....	4.00	
Rubber Goods .....	24.26	
Surgical Instruments .....	66.60	
Subscriptions to Papers .....	52.00	
Stationery .....	3.50	
Transportation and Livery .....	3,346.45	
Towel Service .....	60.00	\$5,919.82
<b>City and County Hospital—</b>		
Brushes .....	49.87	
Crockery and Glassware .....	103.25	
Cement .....	3.00	
Drugs and Chemicals .....	5,576.41	
Dry Goods .....	3,007.35	
Demand on the Treasurer Reduced.....	9.39	
Furniture .....	472.65	
Fruits and Vegetables .....	3,169.76	
Fuel .....	4,421.29	
Forage .....	554.46	
Groceries and Provisions .....	15,380.62	
Hardware .....	1,746.95	
Harness .....	43.95	
Horse Shoeing .....	94.75	
Ice .....	353.50	
Incidentals .....	327.85	
Kitchen Furniture .....	111.50	
Livery .....	11.50	
Milk .....	6,171.50	
Machinery Repairs .....	224.92	
Meats, Poultry and Fish.....	8,302.43	
Paints, Oils, etc. ....	40.85	
Plumbing and Material .....	276.70	
Rubber Goods .....	43.07	
Stationery .....	27.65	
Surgical Instruments .....	1,284.42	
Carried forward .....	\$54,509.82	\$440,463.62

Purpose	Amount	Total
Brought forward .....	\$54,839.82	\$440,463.62
<b>City and County Hospital—Continued.</b>		
Tallow .....	20.35	
Tank .....	17.80	
Wagon Repairs .....	206.05	
Wines and Liquors .....	1,350.15	
X-Ray Supplies .....	142.50	
Equipping Ward for Contagious Diseases.....	477.39	57,054.06
<b>Emergency and Insane Hospital—</b>		
Bread .....	21.04	
Cement .....	30.00	
Drugs and Chemicals .....	1,019.00	
Dry Goods .....	438.27	
Filter .....	40.00	
Forage .....	246.55	
Furniture .....	75.35	
Groceries and Provisions .....	389.34	
Hardware .....	250.75	
Harness .....	186.94	
Horses .....	250.00	
Horse Keeping .....	847.00	
Horse Shoeing .....	280.00	
Ice .....	10.60	
Incidentals .....	52.20	
Instruments, etc. ....	244.15	
Lamps and Repairs .....	23.70	
Lights .....	216.75	
Livery .....	175.00	
Milk .....	43.70	
Photographic Supplies .....	202.55	
Postage .....	125.35	
Repairs to Vehicles .....	475.90	
Transportation .....	390.40	
Veterinary Service .....	23.00	
Ventilators .....	48.00	
Washing .....	917.50	
Wines and Liquors .....	178.00	7,201.04
<b>Golden Gate Park Emergency Hospital—</b>		
Drugs and Chemicals .....	285.40	
Dry Goods .....	19.11	
Furniture .....	183.25	
Forage .....	34.71	
Hardware .....	58.63	
Harness .....	149.00	
Horse Shoeing .....	39.00	
Roofing .....	467.00	
Stone Work and Masonry .....	4,674.65	
Wagon and Repairs.....	1,212.60	
Washing .....	16.00	7,139.35
Carried forward.....		\$511,858.07

Purpose	Amount	Total
Brought forward .....		\$511,858.07
<b>Leper Hospital—</b>		
Dry Goods .....	272.50	
Drugs and Chemicals .....	95.96	
Fuel .....	364.65	
Furniture .....	75.18	
Hardware .....	88.68	
Horse Shoeing .....	28.40	
Labor .....	4.00	
Provisions .....	2,862.83	
Shoes .....	32.00	3,824.20
<b>Small Pox Hospital—</b>		
Booths .....	42.50	
Dry Goods .....	111.88	
Drugs .....	256.65	
Fuel .....	246.22	
Forage .....	73.47	
Hardware .....	260.35	
harness .....	4.60	
Horse Shoeing .....	5.75	
Provisions, etc. ....	2,440.57	
Van .....	350.00	
Wagon Repairs .....	16.95	
Wines and Liquors .....	39.30	3,848.24
<b>Interment of ex-Union Soldiers and Sailors.....</b>	3,300.00	3,300.00
<b>Jury Expenses in Criminal Cases—</b>		
Meals .....	740.90	
Sundries .....	21.15	762.05
<b>Jury Fees and Witness' Expenses—</b>		
Jury Fees .....	2,328.90	
Witness' Expenses.....	22,518.00	24,846.90
<b>Law and Motion Calendar—</b>		
Subscriptions .....	2,400.00	2,400.00
<b>Library for Hall of Justice.....</b>	1,991.48	1,991.48
Carried forward .....		\$552,830.94

Purpose	Amount	Total
Brought forward .....		\$552,830.94
Licence Blanks, Tags and Numbers.....	2,001.10	2,001.10
<b>Lighting Streets and Public Buildings—</b>		
Gas .....	149,080.60	
Electricity .....	106,985.37	
Lighting City Hall Lamps.....	195.00	
Reductions .....	359.00	
Repairs .....	158.40	
Rent of Gas Governors.....	188.10	
Mantels .....	30.00	256,996.47
<b>Maintenance of Minors—</b>		
Feeble Minded Home .....	21,200.00	
Magdalen Asylum .....	6,998.00	
Non-Sectarian School .....	7,525.00	
Preston State School.....	1,591.73	
Whittier State School .....	4,925.45	42,240.18
<b>Mayor's Contingent Expenses.....</b>	3,600.00	3,600.00
<b>Money Paid in Error and Refunded.....</b>	1,359.11	1,359.11
<b>Municipal Reports .....</b>	100.00	100.00
<b>Police Contingent Fund.....</b>	7,999.92	7,999.92
<b>Police Patrol Expenses—</b>		
Chemicals .....	114.35	
Forage .....	2,435.57	
Fuel .....	382.30	
Hardware .....	88.68	
Harness .....	449.67	
Horse Clipping .....	132.50	
Horse Keeping .....	8,756.85	
Horse Shoeing .....	1,640.50	
Horses .....	965.00	
Lamps, etc. ....	146.46	
Livery .....	291.65	
Paints, Oils, etc. ....	88.28	
Pasture .....	25.80	
Rents .....	576.00	
Wagon Repairs .....	1,545.70	
Washing .....	416.50	18,055.81
Carried forward .....		\$885,183.53



Purpose	Amount	Total
Brought forward .....		\$885,183.53
Police Rents .....	5,093.00	5,093.00
Police Miscellaneous (Rewards, etc.).....	381.90	381.90
Printing Transcripts on Appeal.....	4,897.50	4,897.50
Public Pound—		
Dogs Sold .....	347.20	
Destroying Animals .....	2,809.80	
Fees on Stock .....	299.00	
Impounding Animals .....	2,724.00	6,180.00
Publishing Delinquent Tax List.....	1,556.64	1,556.64
Rebinding Books .....	2,486.84	2,486.84
Sheriff's Expenses—		
Boarding Horses .....	605.00	
Livery .....	362.00	
Miscellaneous .....	127.71	1,094.71
Stationery for Public Officers—		
Demands of 1901 Audited this Fiscal Year.....	113.79	
Alms House .....	167.94	
Auditor .....	1,421.42	
Board of Health .....	3,040.01	
Board of Public Works.....	4,023.79	
City Attorney .....	253.16	
City and County Hospital .....	820.13	
Civil Service Commission .....	613.19	
Supervisors .....	2,983.09	
Coroner .....	377.41	
County Clerk .....	2,709.80	
Department of Electricity .....	844.34	
District Attorney .....	475.89	
Emergency Hospital .....	221.06	
Fire Department .....	883.62	
Fire Marshal .....	22.36	
Grand Jury .....	86.80	
Justice Court .....	632.63	
Carried forward .....	\$19,690.43	\$906,874.12

Purpose	Amount	Total
Brought Forward .....	\$19,690.43	\$906,874.12
<b>Stationery for Public Officers—Continued—</b>		
Law Library .....	260.66	
Mayor .....	75.00	
Police Department .....	2,676.59	
Police Courts .....	155.01	
Recorder .....	2,166.31	
Sheriff .....	1,083.30	
Superior Courts .....	992.30	
Tax Collector .....	2,528.16	
Treasurer .....	915.18	
Assessor's Stamps and Directories.....	450.00	30,992.94
 Stationery for Assessor .....	 3,951.20	 3,951.20
 Judgments (A. L. Rehfeld) .....	 1,375.40	 1,375.40
 <b>Subsistence of Prisoners—Police Department—</b>		
Brooms and Brushes.....	23.09	
Crockery and Glassware .....	22.57	
Drugs and Chemicals .....	120.60	
Dry Goods .....	166.91	
Fuel .....	707.85	
Groceries .....	3,592.34	
Hardware .....	321.21	
Meats .....	379.29	
Paints .....	46.63	
Rubber Goods .....	16.00	
Washing .....	28.38	5,424.87
 Carried forward .....	 	 \$948,618.53

	Jail No. 1	Jail No. 2	Jail No. 3	Total
Brought forward .....				\$948,618.53
<b>Subsistence of Prisoners— Sheriff—</b>				
Bread .....	\$845.63	\$1,494.37	\$427.81	
Crockery and Glassware .....	5.40	9.17	4.13	
Drugs and Chemicals....	282.49	340.06	162.03	
Dry Goods .....	300.17	409.33	66.60	
Disinfectants .....	58.50			
Furniture .....	42.00	22.80	12.50	
Fuel .....	463.70	1,417.80	757.20	
Fruits and Vegetables...	1,520.91	2,715.34	1,043.89	
Forage .....	142.20	1,995.68	49.85	
Groceries .....	2,096.45	5,477.60	1,996.34	
Hardware .....	267.51	572.07	201.12	
Hose .....	9.56	15.95	6.38	
Ice .....	64.85	18.50	5.95	
Leather Findings, Shoes.	276.59	868.22	97.65	
Meats, Poultry, etc.....	2,719.37	4,918.10	2,478.15	
Milk .....	164.25	327.00	191.72	
Paints and Oils.....	26.05	324.82	91.38	
Rent of Filters.....	7.50	20.00	20.00	
Removing Rubbish.....		36.00		
Veterinary Services.....		49.15		
Washing .....		42.50		
Wines and Liquors.....			19.60	
<b>Totals .....</b>	<b>\$9,233.13</b>	<b>\$21,074.46</b>	<b>\$7,632.30</b>	<b>\$37,999.89</b>

**Taxes Refunded.....** \$5,918.12

**Telephone Service (Certified Contract Demands Not Presented  
for Audit), 7,400—**

**Water for Municipal Purposes.....** 94,976.23

Purpose	Amount
<b>Urgent Necessity—</b>	
Abstract of Title .....	461.00
Assessor's Incidentals .....	163.70
Assessor's Extra Clerks .....	5,999.80
Books .....	11.16
Cases on Appeal .....	36.50
Carriage Hire .....	86.00
California Reports .....	153.00
Chinese Exclusion Expenses .....	1,182.82
Civil Service Extra Clerks .....	200.00
City Attorney Sundries .....	344.45
Clippings .....	8.20
Citations .....	40.50
Compensation for Mob Violence .....	175.00
<b>Carried forward .....</b>	<b>\$8,862.13</b>
	<b>\$1,087,512.77</b>

Purpose	Amount	Total
Brought forward .....	\$8,862.13	\$1,087,512.77
<b>Urgent Necessity—Continued—</b>		
Compensation to Injured Firemen.....	57.00	
Compensation to Miss Patton for Services in Nurses' Quarters .....	225.00	
Conveying Prisoners and Insane to State Insti- tutions .....	208.75	
Copying Depositions .....	33.00	
Drapery .....	574.50	
Dry Goods .....	96.70	
Expert's Testimony and Services.....	1,022.50	
Engrossing Resolutions .....	435.00	
Erecting Photograph Gallery, Hall of Justice.	2,199.00	
Fitting Up Insane Ward.....	2,133.19	
Fitting Up Harbor Police Station.....	2,452.15	
Floral Offerings .....	225.00	
Gas for Chinatown .....	4.50	
Heater .....	13.59	
Interpreters .....	210.00	
Incidentals for Auditor .....	50.05	
Incidentals for County Clerk .....	34.80	
Incidentals for Civil Service Commission....	16.80	
Incidentals for District Attorney .....	24.00	
Incidentals for Supervisors .....	94.06	
Incidentals for Tax Collector .....	26.90	
Incidentals for Treasurer .....	60.75	
Ice .....	116.60	
Justice Court Extra Clerks .....	300.00	
Labor .....	80.00	
Law Books .....	143.75	
League of Municipalities (Dues for Member- ship).....	120.00	
Livery for Tax Collector .....	80.00	
Lumber .....	150.09	
Meals During Quarantine at Chinatown.....	80.30	
Marble Work .....	92.50	
McKinley Memorial Fund .....	3,249.40	
Photographing Supervisors .....	75.00	
Painting .....	9.00	
Plumbing at Pesthouse.....	275.50	
Preparing Stationery Schedule .....	200.00	
Provisions for Jail No. 2.....	389.09	
Provisions for Small Pox Hospital.....	1,107.93	
Rent of House at Chinatown .....	450.00	
Rent of Furniture, Civil Service.....	24.40	
Rent of Filters .....	220.75	
Rent of Morgue .....	180.00	
Rent of Typewriter and Adding Machine.....	13.75	
Repairs to Vaults .....	27.00	
Reporter's Fees .....	36.60	
Recorder's Extra Compensation for Folio Clerks .....	3,140.56	
Revising Ordinances .....	466.67	
Carried forward .....	\$30,088.17	\$1,087,512.77

Purpose	Amount	Total
Brought forward .....	\$30,088.17	\$1,087,512.77
<b>Urgent Necessity—Continued—</b>		
Serving Subpoenaes .....	148.90	
Stationery for Commission on California Amendments .....	500.00	
Subscription to Sloat Monument .....	100.00	
Transcribing Testimony .....	280.60	
Transportation of Coin by Treasurer.....	1,054.20	
Telegrams .....	32.05	
Typewriting Machines .....	175.00	
Water Rates (Copying of) .....	517.00	32,895.92
<b>Demands of the Fiscal Year 1900-1901.....</b>	<b>103.45</b>	
<b>Demands of the Fiscal Year 1899-1900.....</b>	<b>6,190.86</b>	<b>6,294.31</b>
<b>Total Miscellaneous Demands.....</b>		<b>\$1,126,703.00</b>
<b>SALARIES, Etc.</b>		
<b>Reporter's Expenses—Court Orders (Fees)—</b>		
Superior Court, Department No. 6.....	3,695.90	
Superior Court, Department No. 7.....	1,085.30	
Superior Court, Department No. 10.....	1,466.71	
Superior Court, Department No. 11.....	5,977.40	
Superior Court, Department No. 12.....	3,798.15	16,023.25
<b>Salaries—Legislative Department—</b>		
Supervisors, Clerks and Assistants.....	42,534.90	
Board of Equalization, Clerks.....	480.00	43,014.90
<b>Executive Department—</b>		
Mayor, Secretary and Assistants.....	10,200.00	
Assessor, Deputy and Clerks.....	44,199.96	
Assessor's Extra Clerks.....	39,999.15	
Auditor, Deputy and Assistants.....	18,400.00	
Coroner, Deputies and Assistants .....	17,552.26	
Recorder, Deputies and Assistants.....	12,900.00	
Recorder's Copyists, etc.....	23,000.00	
Tax Collector, Deputy and Clerks.....	31,216.53	
Tax Collector's Extra Clerks.....	35,989.69	
Treasurer, Deputies and Assistants.....	14,773.29	248,230.88
<b>Legal Department—</b>		
Superior Court Judges and Secretary.....	25,799.04	
City Attorney and Assistants.....	20,299.92	
County Clerk and Assistants.....	76,546.29	
Court Interpreters .....	6,000.00	
District Attorney and Assistants.....	36,769.92	
Examiners of Insane (Fees).....	5,185.00	
<b>Carried forward .....</b>	<b>\$170,600.17</b>	<b>\$1,433,972.93</b>

## AUDITOR'S ANNUAL REPORT.

Purpose	Amount	Total
<b>Legal Department—Continued—</b>		
Brought forward .....	\$170,600.17	\$1,433,972.03
Justices, Clerk and Deputies.....	19,403.05	
Law Librarian and Assistants.....	3,240.00	
Police Judges and Stenographers.....	22,100.00	
Sheriff and Assistants .....	84,628.77	299,971.99
<b>Police Department—</b>		
Police Commissioners, Chief and Secretary..	10,176.73	
Police Officers, etc.....	756,119.96	766,296.69
<b>Fire Department—</b>		
Fire Commissioners, Chief Assistants and Secretary .....	30,424.96	
Fire Engine Co.'s and Corporation Yard Employees .....	601,709.14	632,134.10
<b>Department of Civil Service—</b>		
Commissioners, Secretary and Assistants....	8,060.00	8,060.00
<b>Department of Public Health—</b>		
Health Department (General Office).....	\$56,735.90	
Alms House (see page 12) 24,537.05 .....		
City and County Hospital .....	38,491.65	
Emergency Hospital .....	25,371.82	
Leper Hospital .....	3,596.03	
Smallpox Hospital .....	5,489.30	129,684.70
<b>Department of Elections (64,130.53, see page 8)</b>		
<b>Department of Electricity (65,037.80, see page 9)</b>		
Total in Salary Register.....	2,143,416.51	
Total in Miscellaneous Register.....	1,126,203.00	3,270,119.51

Purpose		Salaries		Wages		Material & Exp.		Total
		\$		\$		\$		\$
<b>Board of Public Works—Maintenance Account.</b>								
<b>General Office—</b>								
Commissioners and Secretary.....		\$	13,799.88					
Cashier and Deputy.....			2,450.00					
Bookkeepers and Assistants.....			6,575.50					
Cabinets, etc.....								
Hardware.....							191.85	
Instruments.....							351.78	
Livery.....							96.65	
Rubber Goods.....							401.00	
Stationery.....							77.60	
							440.60	24,384.86
<b>Bureau of Engineers—</b>								
Engineer and Chief Assistant.....			7,999.92					
Assistant Engineers.....			18,259.99					
Chemist and Tester.....			2,000.00					
Clerks.....			1,800.00					
Draftsmen.....			8,795.81					
Field Assistants.....			13,893.00					
Inspector.....			50.00					
Real Estate Expert.....			500.00					
Stenographers.....			1,020.00					
Surveyors.....			1,810.00					
Labor.....				57.50				
Blue Prints.....							436.09	
Drugs and Chemicals.....							184.79	
Furniture.....							55.50	
Hardware.....							158.07	
Incidentals (car fare).....							863.05	
Instruments (Mechanical).....							1,248.44	
Livery.....							74.00	
Lumber.....							257.00	
Carried forward.....			\$56,128.72	\$ 57.50		\$4,836.42		\$24,384.86

# AUDITOR'S ANNUAL REPORT.

Purpose	Salaries	Wages	Material & Ex.	Total
Brought forward .....				
<b>Bureau of Engineers—Continued.</b>				
Paints .....			\$4,836.42	\$24,384.86
Rubber Goods .....			47.78	
Stationery .....			12.00	
Teaming .....			213.42	
Traveling Expenses .....			5.00	
			92.10	59,823.46
<b>Bureau of Buildings—</b>				
Superintendent .....	2,400.00			
Engineer and Firemen .....	2,460.00			
Head Janitor and Assistant .....	2,820.00			
Stenographer .....	885.00			
Watchman .....	900.00			
Porters, etc. ....		29,494.25		
Elevator Conductors and Assistant Firemen .....		3,903.35		
Books .....				
Boilers .....			40.00	
Cartage .....			102.31	
Chemicals .....			22.00	
Cleaning Carpets .....			35.68	
Dry Goods .....			31.90	
Electrical Material .....			18.00	
Electric Power .....			244.80	
Flags .....			559.86	
Fuel .....			32.93	
Glazing .....			9,083.08	
Hardware .....			21.00	
Heating .....			1,429.97	
Ice .....			160.87	
Inspecting Elevators .....			7.15	
Iron Work .....			136.50	
Janitor's Supplies .....			50.00	
			812.21	



**Bureau of Buildings—Continued—**

Livery .....	290.00
Lumber and Mill Work.....	356.50
Mantels .....	138.80
Paints, Oils, etc. ....	115.41
Piastering .....	87.50
Repairs to Clocks.....	19.50
Repairs to Elevator .....	246.50
Repairs to Vaults .....	193.50
Removing Dead Animals.....	260.00
Rubber Goods .....	68.92
Safe .....	170.00
Sand and Sawdust .....	27.60
Savogram .....	169.92
Scavenger Work .....	1,206.00
Stationery .....	303.15
Towel Service .....	303.00

59,707.16

**Repairs to Bitumen—**

Inspector .....	1,200.00
Repairing (Contract) .....	
Hardware .....	16,634.39
Livery .....	54.25
Paint .....	360.00
Stationery .....	42.00
	27.00

18,317.64

**Cleaning and Sweeping Streets—**

Deputy, Inspector and Clerk .....	515.25
Labor .....	2,306.17
Watchman .....	
Badges .....	84.00
Blacksmithing .....	74.20
Carried forward .....	\$39,337.12

\$162,243.12

\$36,276.52

\$91,669.10

## AUDITOR'S ANNUAL REPORT.

Purpose	Salaries	Wages	Materials & F.A.	Total
Brought forward .....	\$91,669.10	\$36,276.52	\$29,327.12	\$157,272.74
<b>Cleaning and Sweeping Streets—Cont inued—</b>				
Carpenter Work .....			302.55	
Cement .....			55.00	
Derrick .....			112.00	
Fuel .....			18.00	
Hardware .....			429.32	
Iron Work (Castings) .....			465.00	
Livery .....			217.50	
Lumber .....			83.74	
Painting .....			79.00	
Patterns .....			575.19	
Plumbing .....			99.11	
Rubber Goods .....			72.25	
Stationery .....			124.75	
Street Sweeping, District Nos. 1 and 4 .....			117,925.07	
Street Sweeping, District Nos. 2 and 3 .....			33,455.77	
Sprinkling Streets .....			15,722.03	
Teaming .....			4,454.78	178,321.68
<b>Cleaning and Repairing Sewers—</b>				
Inspectors .....	48.00	6,901.88		
Bricklayers .....		847.43		
Carpenters .....		1,184.00		
Foremen .....		4,030.12		
Hodcarriers .....		1,461.92		
Hydrantmen .....		9,227.50		
Sewer Cleaners .....		16,224.04		
Labor .....				3,079.25
Brick and Cement .....				1,631.42
Cesspool Rims, etc. ....				610.00
Construction .....				32.83
Flags .....				

Gravel and Rock .....					238.45
Hardware .....					949.61
Hose .....					656.50
Jute Bags .....					119.00
Linoleum .....					28.00
Livery .....					608.00
Lumber .....					1,153.09
Paints .....					330.32
Pattern Work .....					235.00
Rubber Goods (Boots) .....					310.50
Sewer Pipe .....					2,990.24
Stationery .....					66.00
Teaming .....					13,765.78
Tools and Repairs .....					454.76
					67,183.64
Repaving Streets With Basalt and Cobles—					
Inspectors .....				652.00	
Block Maker .....				450.00	
Care Taker of Fountains .....				317.50	
Pavers .....				10,510.00	
Rammers .....				8,140.75	
Stone Cutters .....				554.00	
Time Keeper .....				722.50	
Labor .....				8,453.75	
Basalt Blocks .....					3,187.79
Brushes .....					24.80
Blacksmithing .....					278.78
Blasting Powder .....					12.70
Blue Prints .....					17.40
Books .....					109.10
Cartage .....					78.27
Curbing and Grading .....					170.07
Carried forward .....	\$91,717.10	\$105,953.91	\$243,756.84	\$407,748.44	

Purpose	Salaries	Wages	Material & F.A.	Total
Brought forward .....	\$91,717.10	\$105,953.91	\$243,756.84	\$407,748.44
<b>Repaving Streets With Basalt and Cobbles—Continued—</b>				
Hardware .....			682.36	
Hose .....			9.75	
Instruments .....			47.88	
Linoleum .....			51.74	
Livery .....			853.00	
Lumber .....			704.09	
Maps .....			2.20	
Paints, Oils, etc. ....			7.40	
Plumbing .....			44.10	
Reconstruction .....			417.00	
Repairs to Sidewalk ..			75.80	
Rock and Gravel .....			1,305.39	
Rubber Goods .....			9.25	
Stationery, etc. ....			268.70	
Teaming .....			13,291.62	51,450.54
<b>Improvements of County Roads—</b>				
Carpenter .....		182.00		
Labor .....		957.50		
Watchman .....		3,157.50		
Hardware .....			423.38	
Lumber .....			929.34	
Macadam .....			326.55	
Paints and Oils .....			26.25	
Repairs to Point Lobos Road .....			1,950.00	
Repairs to Mission Road .....			75.00	
Repairs to Vehicles ..			71.60	
Teaming .....			827.00	
Tools and Repairs .....			60.35	
Water .....			45.00	9,031.47

# Repairs to Water Front—

Labor .....	1,096.59	71.57	1,096.59
Hardware .....		1,571.82	2,739.98
Lumber .....			

# Maintenance of Bridges—

Engineers .....	2,400.00		
Keepers .....	2,160.00		
Labor .....		501.50	
Fuel .....		225.25	
Hardware .....		228.61	
Lumber .....		1,118.02	
Paints .....		334.16	
Repairing Bridges .....		853.93	
Repairing Tools .....		69.65	7,891.12

# Maintenance of Corporation Yard—

Keeper and Assistant .....	1,984.00		
Carpenters, Labor, etc. ....		1,031.40	
Fuel .....			13.75
Hardware .....			380.37
Lumber .....			15.85
Painting .....			13.95
Rents .....			1,380.00
Rubber Goods .....			8.50
Signs (Metal) .....			225.00
Teaming .....			736.00

# Office and Field Assistants (Bureau of Streets)—

Deputies .....	4,460.00		
Field Superintendents .....	3,600.00		
Inspectors .....	6,800.00		
Clerks .....	5,726.67		
Stenographer and Messenger .....	1,500.00		
Carried forward .....	\$120,347.77	\$112,880.40	\$273,508.87
			22,086.67
			\$506,737.04

Purpose	Salaries	Wages	Material & Ex	Total
Brought forward .....	\$120,347.77	\$112,880.40	\$273,508.87	\$506,737.04
<b>Bureau of Light and Water—</b>				
Inspector .....	1,800.00		360.00	
Livery .....			1,437.53	3,697.53
Mantels and Hardware .....				
<b>Division of Architecture—</b>				
Architect .....	3,000.00			
Inspectors .....	4,500.00			
Clerk .....	1,200.00			
Draughtsman .....	724.50			
Furniture .....			144.11	
Livery .....			1,047.00	
Lumber .....			309.50	
Repairs to Vehicles .....			7.25	
Tubes and Stationery .....			236.68	11,169.04
<b>Repaving Streets; District Bounded by Kearney, Market and Bay (North Central District)—</b>				
Inspectors .....	2,048.00		285.00	
Manholes, etc. ....			24.00	
Cartage .....			62.50	
Crossings .....				
<b>Contracts:—</b>				
Paving Pine Street, between Battery and Front Streets.....			3,255.15	
Paving Stockton Street, between Pacific and Union Streets.....			11,652.25	
Paving California Street.....			3,241.51	
Paving Sacramento Street, between Sansome and Battery.....			7,348.19	
Paving Front Street, between Vallejo and Pacific.....			13,961.41	
Paving Bush Street, between Sansome and Battery.....			1,771.01	43,649.02

# **Paving Streets in Front of City Property—**

Labor .....	937.09	
Brick .....		254.05
Curbing and Repairs Scott St., between Grove and Fulton (Contract) .....		1,198.80
Curbing and Repairs Sacramento St., bet. Gough and Octavia (Contract) .....		1,364.35
Pipe .....		443.05
Repaving Potrero Avenue (Contract) .....		8,362.02
Repaving Other Streets .....		1,084.51
		<b>13,643.88</b>

# **Construction of Sewers—Army Street—**

Inspector Army Street Sewer .....	298.00	
Iron, etc. ....		213.09
		<b>511.09</b>

# **Sunset Sewer—**

Inspector .....	512.00	
		<b>512.00</b>

# **Examination into Public Utilities—**

Consulting Engineers .....	5,100.00	
Assistant Engineers .....	2,830.00	
Computers .....	324.33	
Draughtsmen .....	1,581.65	
Levelers .....	568.33	
Stenographers .....	342.00	
Rodmen and Helpers .....		1,140.50
Cooks .....		142.50
Compensation for Investigating Water Supply .....		5,850.00
Blue Prints .....		32.67
Hardware .....		61.46
		<b>\$337,515.97</b>

Carried forward .....	\$115,100.49	\$579,819.60
-----------------------	--------------	--------------

## AUDITOR'S ANNUAL REPORT.

Purpose	Salaries	Wages	Maintenance	Total
<b>Brought forward</b> .....				
<b>Examination into Public Utilities—Continued—</b>				
Freight .....			7.30	
Instruments .....			82.88	
Painting .....			18.00	
Postage .....			11.55	
Provisions .....			439.25	
Stationery .....			15.00	
Transit Books .....			100.78	
Traveling Expenses .....			1,351.19	19,999.39
<b>Completion of Mission District Police Station—</b>				
Material and Labor .....		2,762.41		3,860.56
Furniture .....		1,098.15		
<b>Construction of Police Station at Fourth and Clara Streets—</b>				
Architect's Services .....		450.00		
Blue Prints .....		28.87		
Specifications .....		100.00		578.87
<b>Construction of Fire Department Buildings—</b>				
Inspector .....		196.10		
Architect's Services .....			1,371.35	
Blue Prints .....			27.40	
Construction .....			27,927.13	
Excavating .....			300.00	
Furniture .....			177.80	29,999.78



# Construction of New Fire Alarm Station—

Blue Prints .....	7.50	7.50
-------------------	------	------

## Fitting Up Rooms in City Hall—

Blue Prints .....	26.80	
Furniture and Fixtures .....	3,132.26	
Hardware .....	91.96	
Lights .....	11.30	
Lumber and Mill Work .....	4,347.17	
Marble Work .....	177.30	
Paints and Painting .....	290.00	
Plumbing .....	329.25	
Stationery .....	100.78	
Labor .....	607.50	9,134.32

## Building and Equipping Nurses' Quarters—Hospital—

Construction .....	2,514.00	
Equipping .....	975.87	3,489.87

## Repairs to City Hall, Hall of Justice and Morgue—

Plumbers and Assistant .....	2,040.77	
Locksmith .....	900.00	
Carpenters .....	1,421.00	
Painters .....	2,866.39	
Stonemason .....	80.50	
Blue Prints .....	1.84	

Carried forward .....	\$148,117.35	\$120,271.98	\$385,811.06	\$646,889.89
-----------------------	--------------	--------------	--------------	--------------

Repairs to Fire Department Houses—

Labor .....		12.50	
Brick and Cement .....			254.85
Cartage .....			6.50
Chemicals .....			15.48
Chimney Pipe .....			89.50
Felt .....			158.12
Fuel .....			9.90
Furniture .....			3.50
Glass and Glazing .....			389.95
Hardware .....			1,518.78
House Moving .....			95.00
Incidentals .....			48.30
Iron Work .....			190.00
Lumber and Mill Work .....			4,204.92
Paints, Oils, etc. ....			561.68
Paving in Front of Fire Department House. ....			1,152.92
Plastering .....			113.50
Plumbing .....			145.20
Roofing .....			8.50
Scavenger Work .....			725.00
			18,463.35
Repairs to Police Department Houses—			
Labor .....	246.25		
Chemicals .....			9.68
Hardware and Plumbing .....			175.48
Glazing .....			15.43
Lumber .....			14.03
Painting .....			398.44
Scavenger Work .....			50.00
Tubing .....			8.82
Carried forward .....	\$129,289.98	\$148,117.35	\$408,760.66
			\$686,167.99
			918.13

Purpose	Salaries	Wages	Materials & Etc.	Total
Brought forward .....	\$148,117.35	\$129,289.98	\$408,769.66.	\$686,167.99
Repairs at Almshouse, Etc.—				
Labor .....		1,804.90		
Blue Prints .....			2.10	
Hardware, etc. ....			2,374.62	
Ladders .....			47.00	
Lumber and Mill Work.....			851.06	
Livery .....			7.50	
Paints, Oils and Glass .....			637.54	
Reconstruction Boiler and Oven.....			1,072.63	
Tank .....			3,140.00	9,937.35
Repairs at Pesthouse—				
Booths and Lumber .....			185.47	
Painting .....			4.10	
Plumbing and Hardware .....			288.89	
Roofing .....			144.50	
Sewer Work .....			126.25	749.21
Repairs at City and County Hospital—				
Painters, Carpenters, etc. ....				
Cartage .....		1,854.30		
Furniture .....			10.88	
Hardware .....			38.75	
Lumber and Mill Work .....			854.99	
Paints, Oils, etc. ....			1,563.73	
Plastering .....			850.89	
Plumbing .....			152.50	
Repairs to Roof .....			278.70	
Repairs to Range .....			312.17	
			82.50	5,999.41

# Repairs to County Jails—

Carpenters, etc. ....	638.00	250.75	
Cement, Brick and Plaster .....	4,158.00		
Electrical Work .....	582.75		
Hardware .....	1,840.92		
Lumber and Mill Work .....	78.10		
Locksmithing .....	688.37		
Paints .....	683.55		
Plumbing .....	1,966.55		
Range and Boiler Repairs .....	8.45		
Rubber Goods .....			6,995.44

# Repaying Post St., West of Powell, and Other Streets—

Inspector .....	606.00		
Pavers .....		1,244.00	
Rammers .....		903.00	
Teaming .....			
Hardware .....			
Lumber .....		729.75	
Livery .....		358.14	
Rubber Goods .....		389.11	
Repaying Post Street (contract).....		30.00	
Repaying Folsom Street (contract).....		90.00	
Repaying O'Farrell Street, between Powell and Stockton.....		3,272.78	
		6,662.37	
		1,933.38	16,213.53

For Paving Streets, including an expenditure of not exceeding \$5,000 on Bush Street, and including repaving Polk Street, between Sutter and Jackson Streets, and not exceeding \$30,000 for repaving Streets in the district bounded by Market Street, Sixth Street and the Bay; paying on Van Ness Avenue; repaving Valencia Street, from Market Street to Eighteenth Street, and repaving Market Street, West of Van Ness Avenue—

Carried forward .....	\$148,723.35	\$135,346.93	\$141,997.65	\$726,067.93
-----------------------	--------------	--------------	--------------	--------------

## AUDITOR'S ANNUAL REPORT.

Purpose	Salaries	Wages	Material & F*	Total
Brought forward .....	148,723.35	\$135,346.93	\$441,997.65	\$726,067.93
Repaving Bush Street (Contract) .....			4,481.88	4,481.88
Market, Sixth and Bay District—				
Inspectors .....	1,190.00			
Repaving Fifth and Sixth Streets (Contract) .....			9,065.47	
Curbing and Crossings .....			174.86	
Spear Street, between Mission and Howard .....			10,057.77	
Fourth Street .....			6,331.69	26,819.73
Paving Polk Street, bet. Sutter and Jackson (Contract) .....	368.00		11,111.89	11,479.89
Inspectors .....				
Paving Van Ness Avenue, bet. Hayes and Fulton Streets—				
Inspector and Labor .....		194.00		
Teaming .....			532.50	726.50
Repaving Valencia St., bet. Market and Eighteenth Streets .....				
Inspectors .....	488.00		22,580.91	23,068.91
Purchase of Right of Way—				
Abstract of Title .....			160.00	
Land Purchased .....			3,000.00	3,160.00

# Heating Plant—

Carpenters and Painters .....	374.10		
Plumbers, Steamfitters, etc. ....	1,305.95		
Tinners .....	1,121.75		
Labor .....	1,332.50		
Blue Prints .....		3.72	
Cartage .....		24.00	
Conduits .....		122.15	
Cement, Lime, Brick and Pipe .....		3,134.81	
Chimney Work .....		11.00	
Culvert .....		40.14	
Felt .....		90.00	
Hardware .....		1,289.55	
Heaters .....		5,916.00	
Instruments .....		104.30	
Iron Works .....		286.53	
Lumber .....		786.23	
Paints, Oils, etc. ....		232.77	
Power .....		94.50	
Plumbing .....		28.15	
Repairs .....		93.80	
Totals .....	\$150,769.35	\$521,752.21	16,391.95
			\$812,196.79

## SUNDRY FUNDS

Purpose	Amount	Total
<b>Park Fund (Salaries and Wages)—</b>		
Superintendent, Secretary, Accountant and Clerk .....	\$7,725.00	
Assistant .....	1,414.20	
Apprentices .....	1,956.25	
Blacksmiths .....	1,115.25	
Carpenters .....	4,900.05	
Children's Quarters (Employees) .....	6,117.45	
Curator .....	1,200.00	
Draughtsmen .....	919.20	
Electrician .....	546.65	
Engineer and Firemen.....	3,633.49	
Foremen .....	22,273.60	
Gardeners, Assistants, Laborers, etc.....	120,416.60	
Machinists .....	84.30	
Matrons .....	805.20	
Museum Employees .....	4,046.25	
Oiler .....	137.55	
Painters .....	5,004.06	
Plumbers .....	366.90	
Sculptor .....	81.00	
Taxidermist .....	420.00	
Teamsters .....	9,725.98	
Tinner .....	76.00	
Watchman .....	472.00	
Water Works Employees.....	870.95	194,307.93
<b>Material and Supplies—</b>		
Advertising .....	86.05	
Architect's Services .....	1,089.00	
Awning .....	52.00	
Birds and Animals .....	152.00	
Blacksmithing and Tool Repairing.....	244.78	
Brass Material .....	697.00	
Brooms and Brushes .....	225.36	
Caps and Uniforms .....	75.50	
Cement, Lime and Concrete .....	3,110.74	
Crockery and Glassware .....	70.75	
Dry Goods .....	121.53	
Drugs and Chemicals .....	209.99	
Disinfectants .....	193.27	
Electrical Material .....	469.26	
Expressage .....	365.04	
Fire Extinguisher .....	271.25	
Fountain .....	164.46	
Forage .....	7,360.57	
Furniture .....	1,822.03	
Fuel .....	2,499.86	
Gas Stove and Fixtures .....	101.40	
Hardware .....	9,527.05	
Carried forward .....	\$28,908.89	\$194,307.93



Purpose	Amount	Total
Brought forward .....	\$28,908.89	\$194,307.93
<b>Park Fund—Continued—</b>		
Harness and Repairs .....	611.75	
Horses .....	900.00	
Hose .....	814.62	
Ice .....	157.20	
Incidentals .....	1,524.32	
Iron and Steel .....	182.35	
Installing Lights .....	255.24	
Insurance .....	300.00	
Leather and Findings .....	52.15	
Lights .....	538.89	
Loam and Manure .....	16,811.17	
Lumber and Mill Work .....	8,923.70	
Machinery and Repairs .....	390.30	
Music .....	1,223.30	
Oil Tank .....	396.00	
Paints, Oils, etc. ....	4,688.63	
Paper .....	112.16	
Ping Pong Set .....	9.55	
Plants, Seeds, etc. ....	2,343.32	
Plastering .....	734.50	
Plumbing .....	3,288.53	
Pottery .....	5.50	
Powder .....	225.70	
Provisions .....	8,132.46	
Register .....	106.50	
Remodeling Children's Quarters .....	740.77	
Repairs (Sundry) .....	186.15	
Roofing .....	1,083.10	
Rubber Goods .....	179.80	
Scales .....	16.50	
Sewer Pipe .....	292.64	
Show Cases .....	268.05	
Smoke Stack .....	29.70	
Stationery and Printing .....	631.86	
Stone Work .....	436.00	
Taxidermist Material .....	18.36	
Telephone Service .....	330.51	
Tennis Goods .....	233.53	
Tiles .....	1,724.60	
Transportation of Sweepings .....	15,157.20	
Ventilator .....	357.00	
Veterinary Service .....	206.50	
Wagon Repairs .....	205.85	
Water .....	12,351.64	
Wire .....	938.87	117,105.36
<b>Library Fund (Salaries and Wages)—</b>		
Librarian and Assistant .....	4,460.00	
Secretary and Assistant .....	2,846.70	
Accession Clerk .....	660.75	
Carried forward .....	\$7,967.45	\$311,413.29

Purpose	Amount	Total
Brought forward . . . . .	\$7,967.45	\$311,413.29
<b>Library Fund—Continued—</b>		
Assistants . . . . .	9,144.65	
Cataloguers . . . . .	2,481.95	
Curators . . . . .	2,132.00	
Messengers . . . . .	2,231.35	
Substitutes . . . . .	1,232.40	
Employees' Branch Library No. 1 . . . . .	2,081.30	
Employees' Branch Library No. 2 . . . . .	1,136.60	
Employees' Branch Library No. 3 . . . . .	1,415.65	
Employees' Branch Library No. 4 . . . . .	1,359.80	
Employees' Branch Library No. 5 . . . . .	1,507.20	
Employees' Branch Library No. 6 . . . . .	1,461.20	
Elevator Attendant . . . . .	600.00	
Expressman . . . . .	786.50	
Keepers and Repairers . . . . .	305.50	
Special Officer . . . . .	780.00	36,623.55
<b>Material and Expense —</b>		
Binding . . . . .	5,340.44	
Books, Periodicals, etc. . . . .	12,518.17	
Cabinets . . . . .	2,338.90	
Carpenter Work . . . . .	56.50	
Cartage . . . . .	10.00	
Dry Goods . . . . .	13.55	
Elevator Repairs . . . . .	86.76	
Electric Material . . . . .	47.26	
Electric Power . . . . .	555.30	
Engrossing Resolution . . . . .	45.00	
Fees . . . . .	8.00	
Frames . . . . .	60.00	
Fuel . . . . .	114.90	
Furniture . . . . .	787.48	
General Repairs . . . . .	22.25	
Hardware . . . . .	36.55	
Heating Apparatus . . . . .	200.00	
Incidentals . . . . .	651.90	
Insurance . . . . .	192.90	
Janitor's Supplies . . . . .	116.04	
Lamps . . . . .	34.00	
Lights . . . . .	576.59	
Lumber and Mill Work . . . . .	260.00	
Mantels . . . . .	90.80	
Maps . . . . .	17.00	
Paints, Oils, etc. . . . .	231.22	
Paper . . . . .	19.20	
Photo Engraving . . . . .	2.80	
Plumbing . . . . .	30.30	
Rents . . . . .	2,550.16	
Rubber Stamps . . . . .	29.40	
Stationery and Printing . . . . .	2,464.40	
Tapers . . . . .	1.50	
Carried forward . . . . .	\$29,509.27	\$348,036.84

Purpose	Amount	Total
Brought forward .....	\$29,509.27	\$348,036.84
<b>Library Fund—Continued—</b>		
Telephone Service .....	55.00	
Towel Service .....	27.00	
Typewriting Machine, etc. ....	148.50	
Water .....	7.15	29,746.92
<b>Teachers' Institute Fund—</b>		
Books, Periodicals, etc. ....	844.42	844.42
<b>Duplicate Tax Fund—</b>		
Refunds .....	4,028.64	4,028.64
<b>House Moving Fund—</b>		
Board of Public Works (Refunds).....	3,710.00	
Department of Electricity (Refunds and Ex- pense) .....	1,010.85	4,720.85
<b>Tearing Up Street Fund—</b>		
Balance due Depositors .....	5,976.55	
Bituminous Repairs .....	4,959.11	
Inspector .....	1,200.00	
Livery .....	366.00	
Lumber and Hardware .....	200.82	
Labor (Wages) .....	407.80	
Rubber Goods .....	67.05	
Side Sewermen .....	17,514.00	
Stationery .....	42.45	
Teamsters .....	1,525.00	
Trench Work .....	1,004.67	
Typewriters .....	340.00	33,603.45
<b>Firemen's Relief Fund—</b>		
Pensions, etc. ....	19,102.20	19,102.20
<b>Police Relief and Pension Fund—</b>		
Pensions, etc. ....	61,632.37	61,632.37
<b>Unapportioned Fee Fund—</b>		
Keeper's Fees .....	5,236.00	
Mileage .....	277.30	5,513.30
Carried forward .....		\$507,228.99

Purpose	Amount	Total
Brought forward .....		\$507,228.99
<b>Advertising Fund—</b>		
Advertising .....	83.40	83.40
<b>Insurance Contribution Fund—</b>		
Fire Department Expense .....	318.95	318.95
<b>Ralston Iron Works—</b>		
Contract Account of 1901 .....	2,600.00	2,600.00
<b>City Street Improvement Co.—</b>		
Contract Account of 1901 .....	967.21	967.21
<b>Flinn and Treacy—</b>		
Contract Account of 1901 .....	13,211.07	13,211.07
<b>Sinking Fund—</b>		
Dupont Street Bonds .....	1,000.00	1,000.00
<b>Interest Account—</b>		
Dupont Street, Coupons .....	980.00	980.00
<b>Park Improvement Coupons of 1874-75.....</b>	14,940.00	14,940.00
<b>Special Permit Fund—</b>		
Deposits Refunded .....	13,083.50	13,083.50
<b>Overpayment Personal Property Taxes—</b>		
Rebates 1899-1900 .....	405.80	
Rebates 1900-1901 .....	58.22	
Rebates 1901-1902 .....	21,659.39	22,123.41
<b>Surplus Fund of 1901—</b>		
Merchants' and Teachers' Claims .....	353,672.48	353,672.48
Carried forward .....		\$930,209.01

Purpose	Amount	Total
		\$930,464.01
<b>Robinson Bequest Interest Fund—</b>		
Distribution by the Mayor.....	\$ 705.00	
California Women's Hospital.....	100.00	
Children's Day Home... ..	150.00	
Catholic Ladies' Aid Society.....	100.00	
Associated Charities .....	400.00	
French Ladies' Benevolent Society.....	100.00	
German Ladies' Benevolent Society.....	100.00	
Little Jim Ward .....	100.00	
Little Sisters' Infant Shelter.....	100.00	
The Helpers .....	100.00	
Salvation Army .....	100.00	
San Francisco Nursery for Homeless.....	100.00	
Saint Andrew's Society.....	100.00	2,255.00
<b>Total Sundry Funds.....</b>		<b>\$932,464.01</b>

Purpose	Amount	Total
<b>COMMON SCHOOL FUND.</b>		
<b>Salaries and Wages—</b>		
Superintendent and Deputies .....	\$11,199.96	
Directors .....	12,000.00	
General Office .....	8,809.50	
Storekeeper and Shop .....	5,267.50	
Teachers .....	973,365.75	
Janitors .....	51,742.35	1,062,385.06
<b>Material and Expense—</b>		
Advertising .....	\$ 216.40	
Census Marshal and Assistants.....	4,864.00	
Fuel .....	7,922.12	
Furniture .....	4,925.53	
Indigent Books .....	3,205.24	
Light .....	8,671.19	
Miscellaneous .....	139.30	
Permanent Improvements .....	14,809.37	
Play Grounds .....	9,740.88	
Printing .....	3,619.24	
Rents .....	11,620.15	
Repairs .....	69,256.75	
Supplies .....	47,881.88	
Supplementary Books .....	3,697.65	
Teachers' Annuity and Relief Fund.....	2,272.45	
Telephone and Telegraph.....	912.55	
Water .....	13,794.88	207,549.58
Interest Claims of 1898 .....	11,654.64	11,654.64
Account of 1899.....	185.35	185.35
Account of 1900.....	42,343.50	42,343.50
Total School Fund.....		<u>\$1,324,118.13</u>
<b>Summary of Demands Audited—</b>		
General Fund (Salary Register).....	2,143,416.51	
General Fund (Miscellaneous Register)....	1,126,703.00	
General Fund (Public Works Register)....	812,196.79	
Total .....	<u>4,082,316.30</u>	
Sundry Fund .....	932,464.01	
School Fund .....	1,324,118.13	
Grand total .....	<u>\$6,338,898.44</u>	

## RECAPITULATION OF DEMANDS AUDITED.

Fiscal Year 1901-1902, Ending June 30, 1902.

Account of	Appropriation	Salaries	Wages	Material & Ex	Total
Advertising for City and County Officers.....					
Advertising Fund .....	\$24,000.00			\$19,499.47	\$19,499.47
Assessment Roll .....				83.40	83.40
Assessor .....	9,700.00		9,693.44		9,693.44
Assessor and District Attorney.....	85,200.00	84,139.11		900.55	85,039.66
Assessor and Recorder.....	2,480.00			2,479.45	2,479.45
Auditor .....	3,275.00			3,265.00	3,265.00
Board of Public Works: General Maintenance.....	18,400.00	18,400.00			18,400.00
General Office .....	507,200.00				
Bureau of Engineers .....		22,825.38		1,559.48	
Bureau of Buildings .....		56,128.72	57.50	3,647.24	
Bureau of Streets—Office and Field Assistants.....		9,465.00	33,397.60	16,844.56	
Bituminous Repairs .....		22,086.67			
Cleaning and Sweeping Streets.....		1,200.00		17,117.64	
Cleaning and Repairing Sewers.....		2,050.00	2,821.42	173,450.26	
Corporation Yard .....		48.00	39,876.89	27,258.75	
Improvement of County Roads.....		1,984.00	1,031.40	2,773.12	
Maintenance of Public Bridges.....			4,297.00	4,734.47	
Repaving Streets with Basalt and Cobbles.....		4,560.00	501.50	2,829.62	
Repairs to Streets on Water Front .....			29,800.50	21,650.04	
Bureau of Light and Water .....			1,096.59	1,643.39	506,737.04
Carried forward .....	3,600.00	1,800.00		1,797.53	3,597.53
	\$653,855.00	\$224,746.88	\$122,573.84	\$301,594.27	\$648,854.99

## AUDITOR'S ANNUAL REPORT.

Account of	Appropriation	Salaries	Wages	Material & Ex	Total
Brought forward .....	\$653,855.00	\$224,746.88	\$122,573.84	\$301,534.27	\$648,854.99
Building and Equipping Nurses' Quarters.....	3,500.00			3,489.87	3,489.87
Completion of Mission District Police Station.....	3,864.00			3,860.56	3,860.56
Construction of Fire Department Buildings .....	30,000.00		196.10	29,803.68	29,999.78
Construction of Fire Alarm Station .....	7,500.00			7.50	7.50
**Demands Audited in Fiscal Year 1902-1903, \$7,492.50.					
Construction of Police Station .....	25,000.00			578.87	578.87
**Demands Audited in 1902-1903, \$18.37.					
*Contract Outstanding, \$23,974.00.					
Construction of Sewers—					
Army Street Sewer.....	43,500.00	298.00		213.09	511.09
*Contracts Outstanding, \$41,789.00.					512.00
Sunset Sewer .....	40,000.00	512.00			
**Demands Audited, \$29,181.00 (1902-1903).					
*Contract Outstanding, \$7,875.00.					
*Potrero Avenue Sewer. Contract Outstanding, \$4,000.00.					
Division of Architecture .....	11,170.00	9,424.50		1,744.54	11,169.04
Examination into Public Utilities.....	20,000.00	10,746.31	1,283.00	7,970.08	19,999.39
Fitting Up Rooms—City Hall.....	9,470.00		607.50	8,526.82	9,134.32
Heating Plant .....	16,310.00		4,134.30	12,257.65	16,391.95
Reaping Streets—District, Kearny, Market and Bay.....	65,000.00	2,048.00		41,601.02	43,649.02
**Demands Audited, 1902-1903, \$10,752.67.					
*Contract Outstanding, \$7,671.51.					
Repaving Streets in Front of City Property.....	14,000.00		937.09	12,706.79	13,643.88
Repaving Post Street, West of Powell, and Other Streets.....	20,000.00	606.00	2,147.00	13,465.53	16,218.53
*Contracts Outstanding, \$3,000.84.					



For Paving Streets, including an expenditure of not exceeding \$5,000 on Bush Street, and including repaving Polk Street, between Sutter and Jackson Streets, and not exceeding \$30,000 for repaving streets in the district bounded by Market Street, Sixth Street and the Bay; paving on Van Ness Avenue, repaving Valencia Street, from Market Street to Eighteenth Street, and repaving Market Street, West of Van Ness Avenue.....

\*Demands Audited, 1902-1903, \$16,556.86—

\*\*Contracts Outstanding, \$28,831.73—

Purchase of Site for Pest House.....  
Construction of Pest House.....  
Transferred by Resolution, 2,769, to Fiscal Year 1902-1903, \$15,000—

Right of Way, Purchase of.....

\*\*Contracts Outstanding, \$6,480—

Repairs to City Hall and Hall of Justice.....  
Repairs to Alms House.....  
Repairs to City and County Hospital.....  
Repairs to County Jails.....  
Repairs to Fire Department Houses.....  
Repairs to Pest House.....  
Repairs to Police Department Stations.....

(Total Public Works, \$812,196.79.)

Board of Supervisors.....  
Burial of Indigent Dead.....  
City Attorney.....  
Carried forward.....

114,613.00	2,046.00	194.00	64,336.91	66,576.91
10,000.00				
5,000.00				
10,000.00				
20,165.00	2,940.77	4,367.89	3,160.00	3,160.00
10,000.00		1,804.90	12,587.96	19,896.62
6,000.00		1,854.30	8,132.45	9,937.35
7,000.00		250.75	4,145.11	5,993.41
18,450.00		8,771.75	6,744.69	6,995.44
750.00			9,691.60	18,463.35
1,000.00		246.25	749.21	749.21
			671.88	918.13
43,200.00	43,014.90			43,014.90
4,000.00			1,896.14	1,896.14
20,300.00	20,299.92			20,299.92
\$1,233,648.00	\$316,683.28	\$749,368.67	\$549,876.22	\$1,015,928.17

# AUDITOR'S ANNUAL REPORT.

50

50

	Account of	Appropriation			Salaries	Wages	Material & Ex	Total
	Brought forward	\$1,233,648.00	\$316,683.28	\$749,368.67	\$549,876.22	\$1,015,928.17		
Coroner		20,710.00	17,552.26		3,076.85	20,629.11		
County Clerk		76,600.00	76,546.29			76,546.29		
Court Interpreters		6,000.00	6,000.00			6,000.00		
Court Orders (Reporter's Expenses) (State Law)				16,023.25		16,023.25		
City Street Improvement, Account of 1901					967.21	967.21		
Court Orders, Miscellaneous (State Law)					412.23	412.23		
County Jails—Maintenance		5,000.00			4,991.69	4,991.69		
Department of Civil Service		8,100.00	8,060.00			8,060.00		
Department of Elections		95,000.00	37,346.73	26,784.00	26,279.68	90,410.41		
**Contracts Outstanding, \$4,580—								
Department of Electricity		103,500.00	49,068.20	15,969.60	37,897.70	102,935.50		
*Demand Audited, 1902-1903, \$560—								
Department of Public Health—Board of Health,								
General Department		63,000.00	56,735.90		5,919.82	62,655.72		
Alms House		82,500.00	24,537.05		57,202.75	81,739.80		
*Demands Audited, 1902-1903, \$60.00—								
City and County Hospital		95,560.00	38,491.65		57,054.06	95,545.71		
*Demands Audited, 1902-1903, \$35.00—								
Emergency and Insane Hospital		40,980.00	25,371.82		14,340.39	39,712.21		
*Demands Audited, 1902-1903, \$1,095.33—								
Leper Hospital		7,660.00	3,596.03		3,824.20	7,420.23		
Small Pox Hospital		9,350.00	5,489.30		3,848.24	9,337.54		
District Attorney		37,280.00	36,769.92			36,769.92		

Duplicate Tax Fund (State Law).....	
Examination of Insane (State Law).....	
Fire Department .....	5,000.00
**Contracts Outstanding, \$12,563—	747,000.00
Firemen's Relief Fund.....	20,000.00
Fiscal Year, 1899-1900, Fund set aside.....	
Fiscal Year, 1900-1901, Fund set aside.....	
Fourth of July and Memorial Day.....	
Free Public Library.....	3,000.00
Furniture for Public Buildings.....	60,000.00
*Demand Audited, 1902-1903, \$111.80—	7,000.00
Flinn and Treacy (Account of 1901).....	
Grand Jury .....	1,500.00
House Moving Fund.....	
Interment of Ex-Union Soldiers and Sailors.....	
**Insurance Contribution Fund.....	2,500.00
Dupont Street Bonds.....	
Interest Account Dupont Street Bonds .....	
Interest Account Park Improvement Bonds.....	15,000.00
Jury Expenses, Criminal Cases (State Law).....	500.00
Judgments .....	1,377.00
Jury Fees and Witness Expenses .....	17,500.00
Justices' Court .....	20,700.00
Law Librarian .....	3,240.00
Law and Motion Calendar .....	2,400.00
Carried forward .....	\$2,771,605.00

Carried forward .....

\$1,372,181.08

\$208,145.52

\$1,032,614.65

\$2,612,941.25

4,028.64	4,028.64
5,185.00	5,185.00
102,073.54	734,207.64
19,102.20	19,102.20
103.45	103.45
6,190.86	6,190.86
2,816.10	2,816.10
29,746.92	66,370.47
6,881.13	6,881.13

13,211.07	13,211.07
297.50	1,472.50
4,720.85	4,720.85
3,300.00	3,300.00
318.95	318.95
1,000.00	1,000.00
980.00	980.00
14,940.00	14,940.00
762.05	762.05
1,375.40	1,375.40
24,846.90	24,846.90
19,403.05	19,403.05
3,240.00	3,240.00
2,400.00	2,400.00

## AUDITOR'S ANNUAL REPORT.

Account of	Appropriations			Salaries	Wages	Material & Ex.	Total
Brought forward .....	\$2,771,605.00			\$1,372,181.08	\$208,145.52	\$1,032,614.65	\$2,612,941.25
Library for Hall of Justice .....	2,000.00					1,991.48	1,991.48
License Blanks and Tags .....	2,000.00					2,001.10	2,001.10
Lighting Streets and Public Buildings .....	257,000.00					256,996.47	256,996.47
*Demand Audited 1902-1903, \$20—							
Maintenance of Minors—							
"        At Feeble Minded Home (State Law) ..	20,000.00					21,200.00	21,200.00
"        At Preston and Whittier State Schools	8,000.00					6,517.18	6,517.18
"        At Magdalen Asylum .....	7,000.00					6,998.00	6,998.00
"        At Non-Sectarian Schools .....	6,000.00					7,525.00	7,525.00
Maintenance of Public Pound .....	8,000.00					6,180.00	6,180.00
Mayor .....	13,800.00			10,200.00		3,600.00	13,800.00
Money Paid in Error and Refunded .....						1,359.11	1,359.11
Municipal Reports .....	5,000.00					100.00	100.00
**Contract Outstanding, \$4,900—							
Overpayment Personal Property Taxes .....						22,123.41	22,123.41
Park Fund, 7 % on Taxes and Revenues .....	280,000.00			17,500.00	176,807.33	117,105.36	311,413.29
Police Department .....	800,312.00			766,296.69		31,530.63	797,827.32
Police Relief and Pension Fund (Revenue Provided by Supervisors) .....						61,632.37	61,632.37
Police Judges and Stenographers .....	24,200.00			22,100.00			22,100.00
Printing Transcripts .....	2,500.00					4,897.50	4,897.50
Prisoners' Subsistence, Sheriff .....	38,000.00					37,999.89	37,999.89
Prisoners' Subsistence, Police .....	5,500.00					5,424.87	5,424.87

Publishing Delinquent Tax List .....	3,000.00			1,556.64	1,556.64
Recorder .....	35,900.00		35,900.00		35,900.00
Robinson Bequest Fund (Interest on Loans) .....				2,255.00	2,255.00
Ralston Iron Works (Account of 1901) .....				2,600.00	2,600.00
Sheriff .....	86,040.00		84,628.77	1,094.71	85,723.48
Special Permit Fund (Deposits) .....				13,083.50	13,083.50
Rebinding Books .....	2,500.00			2,486.84	2,486.84
Stationery, Public Officers .....	36,333.00			34,944.14	34,944.14
**Demands Audited 1902-1903, \$1,339.57—					
Superior Judges and Secretary .....	25,800.00		25,799.04		25,799.04
Surplus Fund of 1900-01 .....	304,500.00			353,672.48	353,672.48
Tax Collector .....	67,300.00		67,206.22		67,206.22
Taxes Refunded (Deposits) .....				5,918.12	5,918.12
Teachers' Institute Fund (Deposits) .....				844.42	844.42
Tearing up Street Fund (Deposits) .....				16,089.45	16,089.45
Telephone Service .....	7,400.00				33,603.45
*Demand not Presented for Payment, \$7,400—					
Treasurer .....	14,700.00		14,773.29		14,773.29
Unapportioned Fee Fund (Deposits) .....				5,236.00	5,236.00
Urgent Necessity .....	36,000.00		10,542.07	277.30	277.30
**Demand Audited, Fiscal Year 1902-1903, \$1,593.12—					
Water for Municipal Purposes .....	95,560.00			22,353.85	32,895.92
School Department Fund .....	1,295,220.00		1,010,642.71		
<hr/>					
Grand Total of Demands Audited .....	\$6,260,617.00		\$3,437,769.87	\$2,441,682.77	\$6,338,898.44
Summary of General Fund .....	4,082,316.30				
Sundry Funds .....	932,464.01				
School Fund .....	1,324,118.13				
<hr/>					
Total .....	\$6,338,898.44				

Note.—\*Demands Presented too late for Entry and Audited in Fiscal Year 1902-1903.

Note.—\*\*Contracts of 1901-1902 Outstanding at close of Year.

## AUDITOR'S ANNUAL REPORT.

## SUMMARY OF DEMANDS AUDITED, PAID AND OUTSTANDING—Fiscal Year 1901-1902.

Funds and Accounts	Demands Outstanding June 30, '01	Demands Audited 1901-1902	Total	Demands Paid 19 1-1902	Demands Cancelled 19 1-1902	Amounts Outstanding June 30, '02
	\$ 44.40	\$ 83.40	127.80	117.80		10.00
Advertising Fund .....						
City Street Improvement Co. ....		967.21	967.21	967.21		
General Fund .....	394,676.58	4,082,316.30	4,476,992.88	3,899,878.82	*96,482.27	480,631.79
Duplicate Tax Fund .....	730.56	4,028.64	4,819.20	3,934.12		885.08
Flinn and Treacy. Contract Account.....		13,211.07	13,211.07	13,211.07		
Firemen's Relief Fund.....		19,102.20	19,102.20	15,437.20		
Public Library Fund .....	5,898.36	66,370.47	72,268.83	63,105.12	7.50	3,665.00
House Moving Fund .....	477.25	4,720.85	5,198.10	4,675.85		9,156.21
Insurance Contribution Fund .....		318.95	318.95	318.95		522.25
Overpayment Personal Property Taxes for 1899	6.02	405.80	411.82	405.80		6.02
Overpayment Personal Property Taxes for 1900		58.22	58.22	58.22		
Overpayment Personal Property Taxes for 1901	25,777.29	21,659.39	21,659.39	21,650.15		9.24
Park Fund .....	13,757.25	311,413.29	337,190.58	298,076.23	15.15	39,099.20
Police Relief and Pension Fund.....		61,632.37	75,389.62	61,226.98		14,162.64
Ralston Iron Works. Contract Account.....		2,600.00	2,600.00	2,600.00		
Robinson Bequest Interest Fund.....		2,255.00	2,255.00	2,255.00		
School Fund .....	40,187.65	1,324,118.13	1,364,305.78	1,305,006.00	71.43	59,228.35
Special Permit Fund.....		13,083.50	13,083.50	10,953.50		2,130.00
Surplus Fund—1900-1901 .....		353,672.48	353,672.48	348,454.95		5,217.53

Tearing Up Street Fund.....	3,490.02	33,603.45	37,093.47	33,693.53		3,399.94
Teachers' Institute Fund .....	25.30	844.42	869.72	779.22	80.00	10.50
Unapportioned Fee Fund .....	337.50	5,513.30	5,850.80	5,390.45		460.35
Interest Account Park Improvem't Bonds'74-75		14,940.00	14,940.00	14,610.00		330.00
Interest Account Dupont Street Bonds.....		980.00	980.00	980.00		
Sinking Fund Dupont Street Bonds.....		1,000.00	1,000.00	1,000.00		
New City Hall Fund.....	38.42					
Nineteenth Street Extension Fund.....	6.87					
Total .....	\$485,513.47	\$6,338,898.44	\$6,824,366.62	\$6,108,786.17	\$96,656.35	\$618,924.10

\*Demands Cancelled. (Paid out of Surplus Fund.)

## TREASURER'S RECEIPTS.

TREASURER IN CASH ACCOUNT WITH THE AUDITOR FOR MONEYS BELONGING TO THE CITY AND COUNTY OF SAN FRANCISCO, AND STATE OF CALIFORNIA, DURING THE FISCAL YEAR ENDING JUNE 30, 1902.

Purpose	Amount	Total
<b>General Fund, 1892-1893—</b>		
From Taxes .....		\$9.33
<b>General Fund, 1899-1900—</b>		
From Taxes .....	23,143.21	
From Commissions on Poll Taxes, Assessor, \$14,080.80; Tax Collector, \$102.00.....	14,182.80	37,326.01
<b>General Fund, 1900-1901—</b>		
From Taxes .....	30,151.96	
From Rents City Property .....	20.00	
From State of California, Account Erroneous Assessments, Sec. 3804, P. C.....	15,453.68	
From Clerk of Board of Supervisors, Money Recovered from U. S. Government, inter- ment of ex-Union Soldier.....	47.60	
From Percentages on Street Railways.....	10,997.10	
From Commissions on Poll Taxes, Tax Col- lector, \$44.00; Assessor, \$16,308.75.....	16,352.75	
From Various Special Deposits Per Reso- lution No. 1851 of Board of Supervisors....	248.41	73,271.50
<b>General Fund, 1901-1902—</b>		
From Taxes .....	3,415,721.62	
From F. C. Drew, Excess Fees Charged.....	239.00	
From Mayor, Rent of City Property .....	1,569.50	
From Mayor, Money Recovered for Burial of ex-Union Soldier .....	57.07	
From Mayor, Sale of Property .....	1,025.30	
From State Commission in Lunacy.....	70.00	
From State Erroneous Assessments, Section 3804 P. C. ....	1,129.49	
From Alms House .....	271.43	
From Superior Court Fines.....	1,762.00	
From Police Court Fines, Dept. No. 1.....	7,321.00	
From Police Court Fines, Dept. No. 2.....	7,350.00	
From Police Court Fines, Dept. No. 3.....	6,644.00	
From Police Court Fines, Dept. No. 4.....	7,844.00	
Carried forward .....	\$3,451,004.41	\$110,606.84



## AUDITOR'S ANNUAL REPORT.

57

Purpose	Amount	Total
Brought forward .....	\$3,451,004.41	\$110,606.84
<b>Treasurer's Receipts—Continued</b>		
From Commission on Poll Taxes (Tax Collector \$2; Assessor \$16,691.55).....	16,693.55	
From City and County Licenses.....	485,682.35	
From Coroner, Money from unknown dead..	176.50	
From City and County Hospital, Sales.....	110.00	
From City and County Attorney, Judgments	4.75	
From Police Department, Board of Prisoners, en route .....	360.00	
From Police Department, from Insane.....	291.00	
From Sheriff, Board of U. S. Prisoners....	4,352.00	
From Board of Public Works—(Sale of Material, \$256.85; Building Permits, \$14,411)	14,667.85	
From Percentages on Street Railways.....	4,587.05	
From Percentages on Franchises.....	790.73	
From State of California, 6% Commission on Personal Property Taxes.....	11,080.63	
<b>From Election Commissioners—</b>		
From Foreiture of Printer's Deposit.....	23.00	
From Fire Commissioner's Damage Claim from Railroad .....	8.14	
From Fire Commissioners' Sale of Junk....	2,114.50	3,991,946.46
<b>School Fund, 1898-1899—</b>		
From Taxes .....		456.59
<b>School Fund, 1899-1900—</b>		
From Taxes .....		324.36
<b>Common School Fund, 1900-1901—</b>		
From Taxes .....	5,917.62	
From State Apportionment .....	45,088.48	
From Rents School Lots .....	627.00	
		51,633.10
<b>Common School Fund, 1901-1902—</b>		
From Taxes .....	529,411.85	
From Rent of School Property.....	6,885.50	
From Rent of Lincoln School Lots.....	48,000.00	
Sale of Material .....	95.00	
From State Apportionment .....	739,054.88	1,323,447.23
Carried Forward .....		\$5,478,414.58

Purpose	Amount	Total
Brought Forward .....		\$5,478,414.58
<b>Treasurer's Receipts—Continued</b>		
<b>Teachers' Institute Fund—</b>		
From Examination and Certificate Fees....		\$ 424.00
<b>Advertising Fund—</b>		
From Fees .....		7,304.59
<b>Unapportioned Fee Fund—</b>		
From Mayor .....	660.00	
From Auditor .....	84.00	
From Sheriff .....	14,966.79	
From County Clerk .....	53,178.15	
From Recorder .....	45,539.60	
From Justice's Clerk .....	19,434.75	
From Board of Public Works.....	11,306.25	
From Board of Health .....	1,055.00	
From Police Department .....	3,052.50	
From Pound Fee Fund .....	3,137.70	
From Treasurer .....	1.00	152,415.74
<b>Park Fund—</b>		
From Taxes .....	285,179.36	
From Police Court Fines.....	35.00	
From Proceeds of Children's Play Ground..	18,361.60	
From Rent of Boat House.....	275.00	
From Sundry Receipts .....	256.00	
From Board of Mounted Police Horses....	1,322.30	
From Donations .....	2,134.61	
From Railroads; Amount Paid per Resolu- tion Park Commissioners.....	100.00	
From Sale of Material .....	98.05	
From Sale of Museum Guides.....	92.50	
Program Privileges .....	280.00	308,134.42
<b>Library Fund—</b>		
From Taxes .....	61,207.71	
From Advertising in Library Bulletin.....	54.00	
From Fines .....	2,695.55	
From Sundry Receipts .....	474.55	64,431.81
<b>Police Relief and Pension Fund—</b>		
From Fines of Officers .....	945.00	
From Contributions of Officers.....	14,136.00	
From Sale of Property.....	586.51	15,667.51
Carried forward.....		\$6,026,792.65

## AUDITOR'S ANNUAL REPORT.

59

Purpose	Amount	Total
Brought forward .....		\$6,026,792.65
<b>Treasurer's Receipts—Continued</b>		
<b>House Moving Fund—</b>		
From Permits for House Moving.....		4,322.25
<b>Overpayment Personal Property Tax Fund 1901—</b>		
From Taxes .....		26,490.74
<b>Coupons of Park Improvement Bonds 1874-1875—</b>		
From Taxes .....		14,948.66
<b>Sinking Fund Park Improvement Bonds, 1874-1875</b>		
From Taxes .....	10,216.46	
From Loans Returned .....	2,500.00	
From Interest Received .....	1,979.75	14,696.21
<b>Windel Bequest Interest Fund—</b>		
From Interest Received.....		892.14
<b>Tearing Up Streets Fund—</b>		
From Sewer Permits .....		29,284.85
<b>Robinson Bequest Interest Fund—</b>		
From Interest Received .....		2,255.00
<b>Duplicate Tax Fund—</b>		
From Taxes Overpaid and Paid in Duplicate.		6,013.74
<b>Assessor's Account—</b>		
From Personal Property Taxes.....		597,478.21
<b>A. C. Widber Deficiency Account—</b>		
From Rents .....		96.41
Carried forward .....		\$6,723,270.86

## AUDITOR'S ANNUAL REPORT.

## PAYMENTS BY TREASURER.

Purpose	Amount	Total
<b>General Fund, 1892-1893—</b>		
Demands Paid .....	\$1,829.87	
<b>General Fund, 1899-1900—</b>		
Demands Paid .....	33,345.74	
<b>General Fund, 1900-1901—</b>		
Demands Paid .....	216,369.30	
<b>General Fund, 1901-1902—</b>		
Demands Paid .....	3,648,333.91	
<b>Assessor's Account—</b>		
Apportioned to Sundry Funds.....	625,229.36	
<b>Advertising Fund—</b>		
Demands Paid .....	117.80	
<b>City Street Improvement Contract Account—</b>		
Demands Paid .....	967.21	
<b>Duplicate Tax Fund—</b>		
Demands Paid .....	3,934.12	
<b>Firemen's Relief Fund—</b>		
Demands Paid .....	15,437.20	
<b>Flinn and Treacy Contract Account—</b>		
Demands Paid .....	13,211.07	
<b>House Moving Fund—</b>		
Demands Paid .....	4,675.85	
Carried forward .....	\$4,563,451.43	

Purpose	Amount	Total
Brought Forward .....	\$4,563,451.43	
Payments by Treasurer Continued.		
<b>Insurance Contribution Fund—</b>		
Demands Paid .....	318.95	
<b>Library Fund—</b>		
Demands Paid .....	63,105.12	
<b>Overpayment Personal Property Tax Fund, 1899—</b>		
Demands Paid .....	405.80	
<b>Overpayment Personal Property Tax Fund, 1900—</b>		
Demands Paid .....	58.22	
<b>Overpayment Personal Property Tax Fund, 1901—</b>		
Demands Paid .....	21,650.15	
<b>Park Fund—</b>		
Demands Paid .....	298,076.23	
<b>Police Relief and Pension Fund—</b>		
Demands Paid .....	61,226.98	
<b>Ralston Iron Works Contract Account—</b>		
Demands Paid .....	2,600.00	
<b>Robinson Bequest Interest Fund—</b>		
Demands Paid .....	2,255.00	
<b>School Fund, 1898—</b>		
Demands Paid .....	79.51	
<b>School Fund, 1899—</b>		
Demands Paid .....	159.85	
Carried forward .....	\$5,013,387.24	

Purpose	Amount	Total
Brought forward .....	\$5,013,387.24	
Payments by Treasurer Continued.		
Common School Fund, 1900—		
Demands Paid .....	73,502.94	
Common School Fund, 1901—		
Demands Paid .....	1,231,263.70	
Special Permit Fund—		
Demands Paid .....	10,953.50	
State of California .....	2,206,530.89	
Surplus Fund—		
Demands Paid .....	348,454.95	
Teachers' Institute Fund—		
Demands Paid .....	779.22	
Tearing up Streets Fund—		
Demands Paid .....	33,693.53	
Unapportioned Fee Fund—		
Demands Paid .....	5,390.45	
Sinking Fund, Dupont Street Bonds—		
Demands Paid .....	1,000.00	
Interest Account, Dupont Street Bonds—		
Demands Paid .....	980.00	
Sinking Fund, Park Improvem't Bonds, 1874-75—		
Demands Paid .....	14,610.00	
Interest Account, Park Improvement Bonds, 1874-1875—		
Demands Paid .....	13,330.00	
Total .....	\$8,953,876.42	\$8,953,876.42

NOTE—See Transfer Entries for Amounts Transferred.

## CONDITION OF TREASURY.

Cash on Hand June 30, 1902, at Credit of Following Funds and Accounts—

Funds and Accounts	Amount	Total
General Fund, 1899-1900 .....	\$129,159.17	
General Fund, 1900-1901.....	19,366.07	
General Fund, 1901-1902 .....	417,687.44	
Common School Fund, 1900-1901 .....	40,012.64	
Common School Fund, 1901-1902 .....	104,205.90	
Teachers' Institute Fund .....	56.34	
Advertising Fund .....	7,186.79	
Unapportioned Fee Fund .....	17,785.82	
Park Fund .....	48,982.99	
Library Fund .....	17,097.62	
Police Relief and Pension Fund .....	3,032.07	
House Moving Fund .....	987.40	
Duplicate Tax Fund .....	6,185.41	
Nineteenth Street Extension Fund .....	236.53	
Potrero Avenue Extension Fund .....	371.92	
Overpayment Personal Property Tax Fund, 1899	1,611.14	
Overpayment Personal Property Tax Fund, 1900	593.65	
Overpayment Personal Property Tax Fund, 1901	4,840.59	
Coupons of Park Improvement Bonds.....	2,384.84	
Sinking Fund Park Improvement Bonds, 1874-1875 .....	194,814.23	
Sinking Fund Dupont Street Bonds.....	158.02	
Tearing up Streets Fund .....	2,026.94	
Robinson Bequest Fund .....	50.00	
State of California .....	25,409.36	
Assessor's Account .....	595,691.64	
Windel Bequest Interest Fund.....	1,115.17	
Pacific Telephone Company Account .....	9,035.12	
Flinn and Treacy Contract Account .....	106.63	
City Street Improvement Company Contract Account .....	10,051.27	
Surplus Fund .....	182,635.01	
Surplus Fund .....	2,264.27	
Firemen's Relief Fund.....	14,226.50	
Special Permit Fund .....	\$1,859,368.49	
Less A. C. Widber Deficiency Acc't.....	14,789.16	\$1,844,579.33

## BALANCE.

	Amount	Total
<b>CONDITION OF TREASURY—Continued.</b>		
Cash on Hand July 1, 1901.....	\$1,819,931.10	
Receipts During Fiscal Year 1901-1902 (including State) .....	8,978,524.65	
Total .....		\$10,798,455.75
Payments During Fiscal Year 1901-1902.....		8,953,876.42
Balance on Hand July 1, 1902.....		\$1,844,579.33

## LOAN ACCOUNT.

	Amount	Total
<b>Loans from Sinking Fund, Park Improvement</b>		
Bonds, 1874-1875, Outstanding June 30, 1902 ..	\$38,000.00	\$38,000.00

## TRANSFER ENTRIES.

Funds and Accounts	Amount	Total
From General Fund of 1901.....	\$511,376.86	
To Police Relief and Pension Fund.....		49,376.86
To Assessor's Account .....		400,000.00
To Sinking Funds Park Improvement Bonds, 1874-1875 .....		50,000.00
To Common School Fund, 1901.....		12,000.00
From General Fund of 1900 .....	315,088.51	
To Flinn and Treacy Contract Account.....		13,317.70
To City Street Improvement Company Contract Account .....		11,018.48
To Ralston Iron Works Contract Account..		2,600.00
To Pacific Telephone Company Contract Account .....		4,667.01
To Surplus Fund .....		283,485.32
From General Fund, 1892 .....	193.79	
To Surplus Fund .....		193.79
Carried forward .....	\$826,659.16	\$826,659.16



Funds and Accounts	Amount	Total
Brought Forward .....	\$826,659.16	\$826,659.16
<b>TRANSFER ENTRIES—Continued.</b>		
From Unapportioned Fee Fund .....	142,065.42	
To General Fund, 1900 .....		11,740.50
To General Fund, 1901 .....		127,307.42
To Police Relief and Pension Fund.....		3,017.50
From Park Fund .....	48,911.62	
To Assessor's Account .....		20,000.00
To Sinking Fund Park Improvement Bonds, 1874-1875 .....		27,000.00
To Surplus Fund .....		1,911.62
From Account With Assessor .....	620,000.00	
To General Fund of 1901 .....		400,000.00
To Common School Fund, 1901 .....		200,000.00
To Park Fund .....		20,000.00
From Sinking Fund Park Improvement Bonds, 1874-1875 .....	117,500.00	
To General Fund, 1901 .....		50,000.00
To Common School Fund, 1901 .....		30,000.00
To Park Fund .....		27,000.00
To Firemen's Relief Fund .....		4,500.00
To Library Fund .....		2,000.00
To Coupons Park Improvement, 1874-1875..		4,000.00
From Firemen's Relief Fund.....	4,500.00	
To Sinking Fund Park Improvement Bonds 1874-1875 .....		4,500.00
From Common School Fund, 1900 .....	73,258.08	
To Surplus Fund .....		1,258.08
To Common School Fund, 1901 .....		72,000.00
From Coupons Park Improvement Bonds.....	4,000.00	
To Sinking Fund Park Improvement Bonds 1874-1875 .....		4,000.00
From Police Relief and Pension Fund .....	8,000.00	
To General Fund 1901 .....		8,000.00
Carried forward .....	\$1,844,894.28	\$1,844,894.28

## AUDITOR'S ANNUAL REPORT.

Funds and Accounts	Amount	Total
Brought forward .....	\$1,844,894.28	\$1,844,894.28
<b>Transfer Entries—Continued—</b>		
<b>From Library Fund .....</b>	<b>2,396.23</b>	
To Sinking Fund, Park Imp. Bonds, 1874-1875 .....		2,000.00
To Surplus Fund .....		396.23
<b>From Common School Fund 1899 .....</b>	<b>2,351.07</b>	
To Common School Fund, 1900.....		35.09
To Surplus Fund .....		2,315.98
<b>From Pacific Railroad Interest Tax Account...</b>	<b>35.00</b>	
To General Fund 1900.....		35.00
<b>From Coupons School Bonds 1874 .....</b>	<b>30.00</b>	
To General Fund 1900 .....		30.00
<b>From Coupons House of Correction Bonds.....</b>	<b>35.00</b>	
To General Fund 1900 .....		35.00
<b>From Sinking Fund Dupont Street Bonds.....</b>	<b>157.03</b>	
To General Fund 1900 .....		157.03
<b>From Coupons Dupont Street Bonds.....</b>	<b>4.38</b>	
To General Fund 1900 .....		4.38
<b>From Surplus Fund .....</b>	<b>4,368.11</b>	
To Pacific Telephone Contract Account.....		4,368.11
<b>From Interest Account Park Panhandle Bonds.</b>	<b>85,004.41</b>	
To Surplus Fund .....		85,004.41
<b>From Interest Account Sewer Bonds.....</b>	<b>3,207.71</b>	
To Surplus Fund .....		3,207.71
Carried forward .....	\$1,942,483.22	\$1,942,483.22

Funds and Accounts	Amount	Total
Brought Forward.....	\$1,942,483.22	\$1,942,483.22
Transfer Entries—Continued.....		
From Interest Account School Bonds.....	4,009.66	
To Surplus Fund .....		4,009.66
From Interest Account Hospital Bonds.....	1,603.85	
To Surplus Fund .....		1,603.85
From Sinking Fund Park Panhandle Bonds....	121,492.18	
To Surplus Fund .....		121,492.18
From Sinking Fund Sewer Bonds.....	2,806.74	
To Surplus Fund .....		3,207.71
From Sinking Fund School Bonds.....	3,207.71	
To Surplus Fund .....		2,806.74
From Sinking Fund Hospital Bonds.....	1,603.85	
To Surplus Fund .....		1,603.85
From School Fund of 1893.....	22,960.94	
To Surplus Fund .....		22,960.94
From Advertising Fund .....	6,087.73	
To General Fund, 1900.....		6,087.73
From Duplicate Tax Fund.....	6,000.00	
To General Fund, 1900.....		6,000.00
From Public Building Fund.....	5.80	
To General Fund, 1900.....		5.80
Carried Forward .....	\$2,112,261.68	\$2,112,261.62

Funds and Accounts	Amount	Total
Brought Forward .....	\$2,112,261.62	\$2,112,261.68
<b>Transfer Entries—Continued</b>		
<b>From Protested Taxes Account.....</b>	264.55	
To General Fund, 1901.....		144.33
To Common School Fund, 1901.....		22.37
To Park Fund .....		11.90
To Library Fund .....		2.55
To Firemen's Relief Fund.....		.75
To Coupons Park Improvem't Bonds, 1874-75		.63
To Sinking Fund Park Improvement Bonds,		
1874-1875 .....		.42
To State of California.....		81.60
<b>From Common School Fund, 1901.....</b>	302,000.00	
To Account with Assessor.....		200,000.00
To Sinking Fund Park Improvement Bonds,		
1874-1875 .....		30,000.00
To Common School Fund, 1900.....		72,000.00
<b>Total .....</b>	<b>\$2,414,526.23</b>	<b>\$2,414,526.23</b>

**TREASURER IN ACCOUNT WITH AUDITOR FOR MONEYS BELONG-  
ING TO THE STATE OF CALIFORNIA, FOR FISCAL YEAR 1901-1902.**

State of California	Amount	Total
Cash on Hand, July 1, 1901.....	23,223.04	
Taxes Received .....	1,939,163.32	
Poll Taxes Received .....	94,623.95	
Maintenance of Juveniles at Whittier Reform		
School .....	12,800.93	
Maintenance of Juveniles at Preston School of		
Industry .....	1,265.32	
From Sales of Property, Section 3897, P. C....	714.00	
Maintenance of Inmates at Home for Feeble-		
Minded Children .....	20,950.00	
Redemption of Property Sold to the State.....	10,779.96	
Collateral Inheritance Taxes .....	128,358.13	
Amount Transferred from Protested Taxes		
Account .....	81.60	\$2,231,940.25
Amount Paid State Treasurer.....	2,179,657.95	
Treasurer's Mileage .....	67.20	
Assessor's Commission on Personal Property		
Taxes .....	11,080.63	
State's Portion Refunded Taxes.....	15,725.11	2,206,530.89
<b>Balance Cash on Hand June 30, 1902.....</b>	<b>.</b>	<b>\$25,409.36</b>

## LOAN ACCOUNT FOR FISCAL YEAR 1901-1902.

Loans Made from Sinking Funds on Security of United States, State and  
County Bonds.

Loans	Sinking Fund Park Improve- ment Bonds of 1874-1875	Total
Loans unpaid July 1, 1901.....	\$ 27,500.00	
Loans made during Fiscal Years 1901-1902.....	13,000.00	\$ 40,500.00
Loans returned during Fiscal Year 1901-1902...	2,500.00	
Loans unpaid July 1, 1902.....	38,000.00	40,500.00

## STATEMENT OF POLL TAXES FOR FISCAL YEAR 1901-1902.

	Amount	Total
<b>Sold by Washington Dodge, Assessor—</b>		
2029 Poll Tax Receipts, Acct. of 1901, at \$3	\$ 6,087.00	
15 per cent. Commission .....	913.05	\$ 5,173.95
<b>Sold by Washington Dodge, Assessor—</b>		
53,226 Poll Tax Receipts of 1902, at \$2.....	106,452.00	
15 per cent. Commission .....	15,967.80	90,484.20
<b>Sold by J. H. Scott, Tax Collector—</b>		
1 Poll Tax Receipts (Delinquent), at \$4 ...	4.00	
Less 25 per cent. Commission .....	1.00	3.00
<b>Sold by E. J. Smith, Tax Collector—</b>		
6 Poll Tax Receipts (Delinquent), at \$4....	24.00	
Less 25 per cent. Commission.....	6.00	18.00
<b>Total .....</b>		<b>\$95,679.15</b>

## STATEMENT OF TAXES FOR THE FISCAL YEAR 1901-1902.

## Tax Collector in Account with the Auditor.

DR.	Amount	Total
To City and County and State Real Estate Roll, Taxes of 1901, Valuation \$289,681.992.....	\$4,508,031.16	
To City and County and State Personal Prop- erty Roll, Taxes 1901. Valuation, \$82,274,500	1,322,601.65	\$5,844,299.65
To Penalties Collected .....	13,666.84	
CR.		
By Cash Paid City and County Treasurer, Taxes and Penalties .....	\$5,683,056.83	
By City and County Property Exempt from Taxation .....	542.20	
By Property Assessed to Regents of University	6,658.18	
By Property Assessed to Deaf, Dumb and Blind Asylum .....	248.98	
By Property Assessed to Robinson Bequest Fund .....	326.89	
By Property Assessed to City and County of San Francisco .....	542.20	
By Decrease in Personal Property Roll, Cancel- lations Section 3085 P. C.....	223.93	
By Delinquent Taxes, City and County.....	105,601.02	
By Delinquent Taxes, State.....	47,099.51	5,844,299.65

## SUMMARY OF TAXES

Collected and Paid into the Treasury During the Fiscal Year 1901-1902.

YEAR		Taxes	Penalties	Total
1901—State, City and County	Real Estate and Personal Property Taxes.....	\$5,669,389.99	\$ 13,666.84	\$5,683,056.83
1900—State, City and County	Real Estate and Personal Property Taxes.....	6,098.34	784.16	6,882.50
1899—State, City and County	Real Estate and Personal Property Taxes.....	11.51	2.20	13.71
1898—State, City and County	Real Estate and Personal Property Taxes.....	69.32	4.93	74.25
1897—State, City and County	Real Estate and Personal Property Taxes.....	7.58	1.55	9.13
1896—State, City and County	Real Estate and Personal Property Taxes.....	1.26	.25	1.51
1895—State, City and County	Real Estate and Personal Property Taxes.....	1.44	.31	1.75
1894—State, City and County	Real Estate and Personal Property Taxes.....	.78	.16	.94
1893—State, City and County	Real Estate and Personal Property Taxes.....	4.28	.11	4.39
1892—State, City and County	Real Estate and Personal Property Taxes.....	.86	.07	.93
1891—State, City and County	Real Estate and Personal Property Taxes.....	3.78	.20	3.98
1890—State, City and County	Real Estate and Personal Property Taxes.....	.81	.04	.85
1889—State, City and County	Real Estate and Personal Property Taxes.....	1.20	.05	1.25
1887—State, City and County	Real Estate and Personal Property Taxes.....	2.19	.11	2.30
1886—State, City and County	Real Estate and Personal Property Taxes.....	1.18	.06	1.24
1884—State, City and County	Real Estate and Personal Property Taxes.....	4.05	.22	4.27
1883—State, City and County	Real Estate and Personal Property Taxes.....	.48	.48	.48
1882—State, City and County	Real Estate and Personal Property Taxes.....	3.24	.17	3.41
1881—State, City and County	Real Estate and Personal Property Taxes.....	3.61	.12	3.73
1879—State, City and County	Real Estate and Personal Property Taxes.....	4.00		4.00
1878—State, City and County	Real Estate and Personal Property Taxes.....	2.74		2.74
1877—State, City and County	Real Estate and Personal Property Taxes.....	12.81	.64	13.45
1875—State, City and County	Real Estate and Personal Property Taxes.....	2.00		2.00
1874—State, City and County	Real Estate and Personal Property Taxes.....	16.16	.83	16.99
1873—State, City and County	Real Estate and Personal Property Taxes.....	29.30	7.33	36.63
1872—State, City and County	Real Estate and Personal Property Taxes.....	238.87	59.71	298.58
1867—State, City and County	Real Estate and Personal Property Taxes.....	42.60	2.13	44.73
		\$5,675,954.38	\$14,532.19	\$5,690,486.57

## DUPONT STREET WIDENING.

Taxes Collected by Tax Collector during Fiscal Year 1901-1902.

1894—Dupont Street Widening Taxes.....	\$ 801.10	
1895—Dupont Street Widening Taxes.....	739.61	
1896—Dupont Street Widening Taxes.....	597.31	
		\$2,138.02

## APPORTIONMENT OF TAXES

Collected during the Fiscal Year 1901-1902.

Funds and Accounts	Amount	Total
General Fund, 1901 .....		\$3,415,721.62
General Fund, 1900 .....		30,151.96
General Fund, 1889 .....		23,143.21
General Fund, 1892 .....		9.33
Common School Fund, 1901 .....		529,411.85
Common School Fund, 1900 .....		5,917.62
School Fund, 1899 .....		324.86
School Fund, 1898 .....		456.59
Park Fund .....		285,179.36
Library Fund .....		61,207.71
State of California .....		1,939,163.32
Interest Acct., Park Improvem't Bonds, 1874-75		14,948.66
Overpayment Personal Property Taxes, 1901..		26,490.74
Sinking Fund Park Improvement Bonds, 1874-75		10,216.46
Sinking Fund, Park Panhandle Bonds.....		641.10
Sinking Fund, Hospital Bonds .....		8.46
Sinking Fund, School Bonds.....		16.93
Sinking Fund, Sewer Bonds .....		14.81
Interest Account, Park Panhandle Bonds.....		607.04
Interest Account, Hospital Bonds.....		8.46
Interest Account, School Bonds.....		21.16
Interest Account, Sewer Bonds.....		16.93
Coupons Dupont Street Widening.....		980.00
Protested Taxes Account .....		264.55
Sinking Fund, Dupont Street Widening.....		1,158.02
Firemen's Relief Fund .....		17,700.72
Total .....		\$6,363,780.97



## RECAPITULATION OF TAXES.

Account	Amount	Total
Street Railroad Taxes of 1901.....		\$1,324.88
City and County's Portion of Redemption of Property Sold to the State, Including Sale as per Section 3897 P. C.....		29,034.31
Personal Property Taxes, 1901, Unsecured by Real Estate, Collected by Assessor.....		625,229.36
Taxes and Penalties Collected by Tax Collector during Fiscal Year 1901-1902.....	\$5,690,486.57	
Less Amount Collected in June, 1902, and Paid to and Apportioned by Treasurer in Fiscal Year 1902-1903 .....	28,501.70	5,661,984.87
Taxes Collected in June, 1901, by Tax Collector and Paid to and Apportioned by Treasurer in Fiscal Year 1901-1902 .....		42,414.21
Amount of Advertising and Deeds Collected by Tax Collector and Apportioned to General Fund during 1901-1902.....		1,588.00
Amount of Dupont Street Widening Taxes.....		2,138.02
Amount of State's Portion of Sale Under Sec- tion 3897 P. C. Included by Treasurer in Apportionment .....		67.32
Total .....		\$6,363,780.97

## AUDITOR'S ANNUAL REPORT.

## STATEMENT OF ASSESSED VALUE OF PROPERTY, RATE OF TAXATION AND AMOUNT OF TAX LEVIED

From 1861-62 to 1902-03 inclusive.

Fiscal Year	Valuation of Real Estate and Improvements.	Valuation of Personal Property	Total Valuation	Rate for City and County Purposes	Rate for State Purposes	Total Rate on each \$100 Valuation	Total Tax Levied	Taxes Collected
1861-62..	\$41,870,811.00	Real & Personal	\$41,870,811.00	\$2.25	.62	\$2.87	\$1,201,692.27	
1862-63..	37,016,101.87	\$ 29,540,553.93	66,556,655.80	1.97½	.77	2.74½	1,826,980.19	
1863-64..	43,153,212.50	35,556,125.21	78,709,337.71	1.20	.90	2.10	1,652,896.09	
1864-65..	47,345,973.66	35,851,652.13	83,197,725.79	1.73	1.25	2.98	2,479,289.24	
1865-66..	49,159,047.00	39,775,496.34	88,934,543.34	1.97	1.15	3.12	2,774,557.75	
1866-67..	53,531,183.00	43,214,976.43	96,746,159.43	1.97	1.13	3.10	2,999,130.94	
1867-68..	58,207,861.85	51,152,963.88	109,360,825.73	1.87	1.13	3.00	3,280,824.77	42.60
1868-69..	63,631,721.22	42,782,307.60	106,414,028.82	2.05	1.00	3.05	3,245,627.87	
1869-70..	69,776,603.00	44,982,907.67	114,759,510.67	2.11	.97	3.08	3,534,592.91	
1870-71..	75,145,717.00	31,246,159.00	106,391,876.00	1.98	.86½	2.84½	3,026,848.89	
1871-72..	76,124,551.00	28,900,988.00	105,025,539.00	2.10½	.86½	2.97	3,119,258.51	
1872-73..	180,571,640.00	108,011,616.90	288,583,256.90	1.00	.50	1.50	4,328,748.84	238.87
1873-74..	212,407,505.00	Real & Personal	212,407,505.00	1.10	.50	1.60	3,398,520.08	29.30
1874-75..	162,466,177.00	101,763,267.00	264,229,444.00	1.45	.64 9-10	2.09 9-10	5,546,176.02	16.16
1875-76..	169,944,327.00	99,160,814.00	269,105,141.00	1.00	.60 5-10	1.50 5-10	4,319,137.51	2.00
1876-77..	190,222,363.00	70,354,615.00	260,576,978.00	1.39	.73 5-10	2.12 5-10	5,537,260.78	
1877-78..	190,973,720.00	63,893,330.00	254,867,050.00	1.20	.63	1.83	4,664,067.02	
1878-79..	190,280,810.00	54,196,550.00	244,477,360.00	1.69	.55	2.24	5,476,292.86	12.81
1879-80..	166,429,845.00	51,057,229.00	217,487,074.00	1.37	.62½	1.99½	4,338,867.13	2.74
1880-81..	165,923,658.00	79,287,738.00	244,311,396.00	1.57	.64	2.21	9,891,281.89	4.00
1881-82..	168,301,669.00	71,121,993.00	239,423,662.00	1.15	.65 5-10	1.80 5-10	4,126,209.07	5.61
1882-83..	155,834,879.00	66,538,521.00	222,433,400.00					
1882-83..	151,894,908.00	50,267,099.00	202,162,007.00	1.20 63-100	.59 6-10	1.80 23-100	3,643,565.85	3.24
1883-84..	182,531,759.00	70,691,188.00	253,452,389.00	49 7-10			3,914,361.31	.48
1883-84..	158,723,269.00	62,272,534.00	221,225,245.00	\$1.20		1.69 7-10		

1884-85..	180,917,078.00	64,240,218.00	245,157,296.00		.45 2-10	1.57 7-10	3,622,593.51	4.05
1884-85..	164,495,888.00	59,013,672.00	223,509,560.00	1.12½		1.59 29-100	3,744,356.82	
1885-86..	171,416,426.00	56,192,922.00	227,609,348.00	1.04 89-100	.54 4-10			
1885-86..	192,843,592.00	61,482,367.00	254,325,959.00		.56			
1886-87..	175,409,145.00	54,741,864.00	230,151,009.00	1.01 10-100	.60 8-10	1.57 1-10	3,615,672.35	1.18
1887-88..	191,618,454.00	60,127,657.00	251,746,111.00	1.14 78-100	.50 4-10	175 58-100	4,420,158.20	2.19
1888-89..	211,467,987.00	61,921,629.00	273,380,616.00	1.06 7-10	.72 2-10	1 57 1-10	4,294,950.87	
1889-90..	241,119,410.00	64,920,995.00	306,040,405.00	1.00	.58	1 72 2-10	5,165,648.48	1.20
1890-91..	235,361,708.00	66,082,372.00	301,444,140.00	1.03		1.61	4,853,152.44	.81
City&Co.								
1891-92..	244,515,331.00	67,050,748.00	311,556,079.00	1.03				
State.							4,992,354.91	3.78
1891-92..	317,869,930.00	81,956,147.00	399,826,077.00		.44 6-10	1.47 6-10		
City&Co.								
1892-93..	277,340,008.00	68,884,698.00	346,224,706.00	1.00	.43 4-10	1.43 4-10	5,250,531.37	.86
State.								
1892-93..	332,808,010.00	79,239,002.00	412,047,076.00		.57 6-10	1.60 6-10	5,502,865.51	4.28
1893-94..	276,457,420.00	66,186,759.00	342,644,179.00	1.03	.49 3-10	1.49 3-10	5,082,919.33	.78
1894-95..	261,808,995.00	63,299,903.00	325,108,898.00	1.00	.68½	2.25	6,896,872.16	1.44
1895-96..	265,018,605.00	62,786,542.00	327,805,147.00	1.565	.42 9-10	1.39 82-100	5,901,378.77	1.26
1896-97..	330,401,154.00	91,668,562.00	422,069,716.00	.96 92-100	.51	1.69 54	5,899,227.71	7.58
1897-98..	278,157,865.00	69,797,055.00	347,954,920.00	1.1854	.48 8	1.806	6,363,417.64	69.32
1898-99..	282,769,730.00	69,574,331.00	352,344,061.00	1.318	.60 1-10	1.63	6,128,407.94	11.51
1899-00..	285,305,370.00	119,806,245.00	405,111,615.00	1.029	.498	1.625	6,110,252.28	6,098.34
1900-01..	288,530,645.00	121,624,659.00	410,155,304.00	1.127	.48	1.562	6,428,662.09	5,669,389.99
1901-02..	289,682,092.00	123,417,901.00	413,099,993.00	1.0762	.38 2	1.2262	6,753,800.17	
-1902-03..	288,436,300.00	131,532,344.00	419,968,644.00	1.6082				

## AUDITOR'S ANNUAL REPORT.

## BONDED DEBT OF THE CITY AND COUNTY OF SAN FRANCISCO JUNE 30, 1902.

YEAR OF ISSUE	WHEN DUE	Rate of Interest Per Annum	OBJECT OF ISSUE	Bonds Outstand- ing June 1902	Sinking Fund on Hand June 30, 1902.	Sinking Fund 1902-1903
1874-75 .....	April 1, 1904...	6 per cent...	Park Improvement..... Amount of Sinking Fund..... Net Bonded Debt City and County, June 30, 1902.....	\$250,000.00 232,814.23 17,185.77	\$232,814.23	\$10,000.00

## SPECIAL BONDS MADE PAYABLE BY STATUTE FROM TAXES ON DISTRICT BENEFITED.

1873 .....	January 1, 1903..	6 per cent...	Montgomery Avenue Opening..	\$1,579,000.00		\$158.02
1877 .....	January 1, 1897..	7 per cent...	Dupont Street Widening.....	285,000.00		
			Amount of Sinking Fund.....	\$1,864,000.00 158.02		
			Net Amount June 30, 1902....	\$1,863,841.98		

## LIST OF BONDS OUTSTANDING JUNE 30, 1902.

	Amount	Total
<b>Park Improvement Bonds 1874-75—1 to 250, 250</b> <b>\$1,000 each .....</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>

## Special Bonds Payable from Taxes on Lands Benefited—

	Amount	Total
<b>Montgomery Avenue Bonds 1873—1 to 1,579,</b> <b>1,579 Bonds, \$1,000 each.....</b>	<b>\$1,579,000.00</b>	
<b>Dupont Street Widening Bonds 1877—Nos. 136</b> <b>to 150; 155 to 176; 189, 190, 207, 209; 211 to</b> <b>215, 260, 266; 269 to 275; 296 to 301; 314 to</b> <b>316; 367 to 372; 398 to 402; 408 to 410; 419</b> <b>to 421; 423 to 427; 446, 447; 453 to 466; 477</b> <b>to 480, 482, 483.; 494 to 496; 498, 501, 504, 525</b> <b>526; 531 to 533; 565, 592, 598; 611 to 613;</b> <b>623; 625 to 627; 630 to 657; 660 to 703; 708,</b> <b>709, 717, 732, 733, 734, 791; 793 to 799; 806;</b> <b>818 to 821; 869, 871, 872; 875 to 879; 881,</b> <b>882; 885 to 890, 894, 895, 897, 905, 908, 911,</b> <b>912, 914, 919, 920, 923, 926, 928, 930, 932; 936</b> <b>to 949; 956, 958, 960, 961, 963, 964, 965, 967,</b> <b>969, 970, 972, 974, 979, 984, 985, 988,</b> <b>991, 996, 999; 285 Bonds, \$1,000 each.....</b>	<b>285,000.00</b>	
<b>Total Special Bonds Payable from</b> <b>Taxes on Lands Benefited.....</b>		<b>\$1,864,000.00</b>

## COUPON ACCOUNT FOR FISCAL YEAR ENDING JUNE 30, 1902.

	Amount	Total
<b>Park Improvement Bonds 1872-73 and 1874-75—</b>		
Coupons Due and Unpaid June 30, 1901....	\$2,880.00	
Coupons Due on Bonds 1874-75, year ending June 30, 1902, 6% on \$250,000.00..	15,000.00	
	\$17,880.00	
Coupons Paid Fiscal Year Ending June 30, 1902 .....	14,940.00	
		\$2,940.00
Coupons Due and Unpaid June 30, 1902....		
1872-73 Coupon 21 of Bonds 21, 45, 71, and Coupon 34 of Bond 167; 4 Coupons at at \$30 each.....	120.00	
1874-75 Coupons 36 to 54 of Bonds 25, 26, 27, 46; No. 41 of Bonds 28, 34 to 42, 94 Coupons \$30 each.....	2,820.00	
	\$ 2,940.00	\$ 2,940.00

**COUPONS OF SPECIAL BONDS MADE PAYABLE BY STATUTE  
FROM TAXES ON LANDS BENEFITED.**

	Amount	Total
<b>Montgomery Avenue—</b>		
65,728 Coupons Outstanding June, 1901, \$30 each .....	\$1,971,840.00	
3,158 Coupons Due, Year Ending June 30, 1902, \$30 each .....	94,740.00	
68,886 Coupons Outstanding June 30, 1902, \$30 each .....	\$2,066,580.00	
6 Coupons Paid in Previous Year, and missing, \$30 each .....	180.00	\$2,066,400.00
68,880 Coupons Due and Unpaid June 30, 1902, \$30 each .....		
<b>Dupont Street Widening—</b>		
5,531 Coupons Outstanding June 30, 1902, \$35 each .....	\$193,585.00	
14 Coupons Paid in Previous Year, and missing, \$35 each .....	490.00	
5,517 Coupons Due and Unpaid June 30, 1902 .....		\$193,095.00
Total Coupons of Special Bonds Due and Unpaid June 30, 1902.....		\$2,259,495.00

## RECAPITULATION OF COUPON ACCOUNTS, FISCAL YEAR ENDING JUNE 30, 1902.

Year of Bond Issue	Bonds Issued For	Coupons Due and Unpaid June 30, 1901	Coupons Due Fiscal Year 1901-1902	TOTAL	Coupons Paid 1901-1902	Coupons Paid and Missing	Coupons Due and Unpaid June 30, 1902
1872	Park Improvement.....	\$2,280.00	\$15,000.00	\$17,880.00	\$14,940.00		\$2,940.00
1875							

Year of Bond Issue	Special Bonds (Payable from Taxes on Lands Benefitted)	Coupons Due and Unpaid June 30, 1901	Coupons Due Fiscal Year 1901-1902	TOTAL	Coupons Paid 1901-1902	Coupons Paid and Missing	Coupons Due and Unpaid June 30, 1902
1873	Montgomery Avenue Opening..... Dupont Street Widening.....	\$1,971,840.00 194,565.00	\$94,740.00	\$2,066,580.00 194,565.00	\$980.00	\$180.00 490.00	\$2,066,400.00 193,095.00
1877							
		\$2,166,405.00	\$94,740.00	\$2,261,145.00	\$980.00	\$670.00	\$2,259,495.00

## THE COLLECTOR OF LICENSES

In Account With the Auditor for Licenses Issued to Him During the Fiscal  
Year Ending June 30, 1902.

	Number	Value	Amount
Auctioneers	50	11.00	550.00
"	200	6.00	1,200.00
"	4	26.00	104.00
Bankers	100	301.00	30,100.00
"	100	201.00	20,100.00
"	100	101.00	10,100.00
"	100	51.00	5,100.00
Brokers	25	26.00	650.00
"	25	16.00	400.00
"	50	11.00	550.00
"	396	6.00	2,376.00
Billiards	150	4.00	600.00
"	3	8.00	24.00
"	7	32.00	224.00
"	1	40.00	40.00
"	1	12.00	12.00
"	8	24.00	192.00
"	7	16.00	112.00
"	5	20.00	100.00
Bowling Alleys	1	40.00	40.00
"	1	25.00	25.00
"	50	5.00	250.00
"	3	20.00	60.00
Baths	175	3.00	525.00
"	40	10.00	400.00
Baseball	25	10.00	250.00
Boot Blacks	50	3.00	150.00
"	50	6.00	300.00
"	149	9.00	1,341.00
"	100	12.00	1,200.00
"	25	15.00	375.00
Boxing Exhibitions	25	100.00	2,500.00
"	25	1,200.00	30,000.00
Circus	25	150.00	3,750.00
Carpet Beating	100	10.00	1,000.00
Gratuitous	350	100.00	
Intelligence	149	16.00	2,384.00
Junk Dealers	300	4.00	1,200.00
"	50	6.00	300.00
"	50	8.00	400.00
Theater	50	5.00	250.00
"	25	51.00	1,275.00
"	25	101.00	2,525.00
"	25	301.00	7,525.00
"	25	41.00	1,025.00
"	50	76.00	3,800.00
"	25	201.00	5,025.00
Carried forward	3,200		\$140,409.00



	Number	Value	Amount
Brought Forward.....	3,300		\$146,409.00
<b>LICENSES—Continued.</b>			
Livery .....	387	4.00	1,548.00
Laundry .....	1,249	6.00	7,494.00
“ .....	75	12.00	900.00
“ .....	25	20.00	500.00
Municipal .....	4	2.00	8.00
“ .....	100	2.50	250.00
“ .....	4,711	3.00	14,133.00
“ .....	4	4.00	16.00
“ .....	900	5.00	4,500.00
“ .....	250	6.00	1,500.00
“ .....	200	7.50	1,500.00
“ .....	750	10.00	7,500.00
“ .....	2	13.00	26.00
“ .....	100	15.00	1,500.00
“ .....	4	19.00	76.00
“ .....	100	20.00	2,000.00
“ .....	300	25.00	7,500.00
“ .....	26	30.00	780.00
“ .....	50	40.00	2,000.00
“ .....	2	41.00	82.00
“ .....	100	50.00	5,000.00
“ .....	4	66.00	264.00
“ .....	50	75.00	3,750.00
“ .....	1	70.35	70.35
“ .....	50	100.00	5,000.00
“ .....	8	151.00	1,208.00
Retail Liquor .....	12,700	21.00	266,700.00
Pawn Brokers .....	300	31.00	9,300.00
Restaurant Retail Liquor .....	1,150	3.00	3,450.00
“ .....	100	5.00	500.00
Ring Throwing .....	50	5.00	250.00
Runners and Solicitors .....	200	10.00	2,000.00
Shows .....	50	5.00	250.00
Scavengers .....	200	2.50	500.00
“ .....	100	1.50	150.00
Warehouse .....	150	10.00	1,500.00
Dog Tags .....	4,544	2.00	9,088.00
Dog Tag Duplicates .....	776	50	388.00
Drivers' Cards .....	399	1.00	399.00
Deadly Weapon Cards .....	1,038	3.00	3,114.00
Guide Badges .....	5	2.50	12.50
Hack Badges .....	23	2.50	57.50
Nickel In Slot .....	5,315	10.00	53,150.00
“ .....	1,081	2.00	2,162.00
Peddlers .....	2,620	6.00	15,720.00
Runners and Solicitors .....	25	1.50	37.50
Street Work Solicitors .....	3	1.50	4.50
Vehicle Numbers .....	1,556	1.00	1,556.00
Carried forward .....	45,137		\$579,803.35

## LICENSES—Continued.

	Number	Value	Amount
Brought forward .....	45,137		\$579,803.35
Coupe .....	20	2.50	50.00
Street Railroads .....	2	1,692.50	3,385.00
" " .....	4	75.00	300.00
" " .....	6	67.50	405.00
" " .....	1	22.50	22.50
" " .....	3	33.75	101.25
" " .....	3	168.75	506.25
" " .....	1	146.25	146.25
" " .....	2	153.75	307.50
" " .....	2	131.25	262.50
" " .....	1	1,707.50	1,707.50
" " .....	1	1,733.75	1,733.75
" " .....	1	142.50	142.50
" " .....	1	340.00	340.00
" " .....	1	202.50	202.50
	45,186		\$589,415.85

## DEPARTMENT OF PUBLIC WORKS.

	Number	Value	Amount
Department of Public Works .....	2,935	\$1.50	\$4,402.50
" " " .....	800	1.75	1,400.00
" " " .....	200	2.00	400.00
" " " .....	50	2.25	112.50
" " " .....	725	2.50	1,812.50
" " " .....	220	2.75	605.00
" " " .....	400	3.00	1,200.00
" " " .....	100	3.25	325.00
" " " .....	100	3.50	350.00
" " " .....	100	3.75	375.00
" " " .....	150	4.00	600.00
" " " .....	100	4.25	425.00
" " " .....	100	4.50	450.00
" " " .....	289	5.00	1,445.00
" " " .....	50	5.25	262.50
" " " .....	100	5.50	550.00
" " " .....	100	6.00	600.00
" " " .....	50	6.50	325.00
" " " .....	50	7.00	350.00
" " " .....	100	7.50	750.00
" " " .....	50	8.00	400.00
" " " .....	101	9.00	909.00
" " " .....	50	9.50	475.00
" " " .....	200	10.00	2,000.00
" " " .....	2	10.25	20.50
" " " .....	50	10.50	525.00
Carried forward .....	7,172		\$21,069.50

## LICENSES—Continued.

	Number	Value	Amount
Brought forward .....	7,172		\$21,069.50
Department of Public Works.....	52	11.00	572.00
" " " .....	101	14.00	1,414.00
" " " .....	2	13.00	26.00
" " " .....	2	13.50	27.00
" " " .....	100	15.00	1,500.00
" " " .....	3	15.50	46.50
" " " .....	3	16.50	49.50
" " " .....	3	17.00	51.00
" " " .....	1	17.50	17.50
" " " .....	2	18.00	36.00
" " " .....	1	18.50	18.50
" " " .....	2	19.00	38.00
" " " .....	2	20.00	40.00
" " " .....	2	20.50	41.00
" " " .....	1	21.00	21.00
" " " .....	1	21.50	21.50
" " " .....	2	22.00	44.00
" " " .....	3	22.50	67.50
" " " .....	1	23.00	23.00
" " " .....	1	23.00	23.00
" " " .....	1	24.00	24.00
" " " .....	1	25.00	25.00
" " " .....	1	25.50	25.50
" " " .....	2	26.00	52.00
" " " .....	4	26.50	106.00
" " " .....	1	27.00	27.00
" " " .....	1	27.50	27.50
" " " .....	4	28.00	112.00
" " " .....	1	28.50	28.50
" " " .....	?	29.00	58.00
" " " .....	3	30.00	90.00
" " " .....	1	30.50	30.50
" " " .....	4	31.00	124.00
" " " .....	1	31.50	31.50
" " " .....	1	32.00	32.00
" " " .....	2	32.50	65.00
" " " .....	1	33.00	33.00
" " " .....	1	33.50	33.50
" " " .....	2	34.50	69.00
" " " .....	3	35.00	105.00
" " " .....	2	35.50	71.00
" " " .....	1	37.00	37.00
" " " .....	2	37.50	75.00
" " " .....	2	38.00	76.00
" " " .....	1	40.00	40.00
" " " .....	1	41.00	41.00
" " " .....	1	42.00	42.00
" " " .....	4	43.00	172.00
" " " .....	1	44.50	44.50
Carried forward .....	7,510		\$26,844.00

	Number	Value	Amount
Brought forward . . . . .	7,510		\$26,844.00
<b>LICENSES—Continued.</b>			
Department of Public Works.	2	45.00	90.00
" " " . . . . .	1	45.00	45.00
" " " . . . . .	1	46.50	46.50
" " " . . . . .	1	47.00	47.00
" " " . . . . .	2	50.00	100.00
" " " . . . . .	1	55.50	55.50
" " " . . . . .	1	57.50	57.50
" " " . . . . .	1	59.50	59.50
" " " . . . . .	1	60.50	60.50
" " " . . . . .	1	67.50	67.50
" " " . . . . .	1	69.00	69.00
" " " . . . . .	1	72.50	72.50
" " " . . . . .	1	76.50	76.50
" " " . . . . .	1	80.00	80.00
" " " . . . . .	1	83.00	83.00
" " " . . . . .	1	98.00	98.00
" " " . . . . .	1	122.00	122.00
" " " . . . . .	1	123.00	123.00
" " " . . . . .	1	135.50	135.50
" " " . . . . .	1	172.00	172.00
" " " . . . . .	1	197.00	197.00
	7,532		\$28,702.50

**SUMMARY.**

Total Public Works . . . . .	7,532		\$28,702.50
Total Miscellaneous . . . . .	45,186		589,415.85
Total Licenses Issued Tax Collector . . . . .	52,718		618,118.35
Total Licenses Returned Tax Collector . . . . .	5,003		132,436.00
Total Licenses Sold by Tax Collector . . . . .	47,715		\$485,682.35

SAN FRANCISCO, April 22, 1902.

*To the Honorable Board of Supervisors,*

*City and County of San Francisco.*

GENTLEMEN:—Conforming with Article 3, Chapter 1, Section 2 of the Charter, I herewith submit my estimate of the probable expenditures of the Municipal Government for the ensuing fiscal year, 1902-1903.

My estimates are based on an assessed valuation of \$405,000,000.00 which I have every reason to believe is conservative. My allowance to the various departments are most liberal, and I respectfully ask the cooperation of heads of departments in maintaining economy. In many instances I was forced to do considerable retrenching in the amounts asked for, in order to keep within the Statutory requirements, and I feel confident that it was done without hampering or crippling any department.

Certain departments are assuming authority in their disbursements which should be regulated by your Board. This question was raised at a meeting of your Finance Committee on the 19th inst., and is very suggestive of a remedy for the evil.

As a matter of better economy, each department should have its salaries and expenses separately incorporated in this Budget, with some detail, and they should not be allowed in lump, to be used at the pleasure of the Commission or Board.

This system once inaugurated would insure a check on the expenditures, and also facilitate this department in the segregation and keeping of the several accounts.

I have allowed the Police Department, approximately, 100 additional patrolmen, thereby giving the now overworked men eight hour shifts. By this addition to the force the city can be better patrolled, and the lives and property of citizens afforded more protection.

I have carefully reviewed all the needs of the Department, and do not consider that the extra Sergeants and Corporals and the \$10,000.00 for a patrol-boat, asked for, are available or necessary at this time.

The Fire Department has been similarly treated. I have allowed them sufficient appropriation to fill up all the existing companies with a full complement of men.

The janitors of the City Hall and Hall of Justice should be paid a stipulated salary of \$75.00 per month, and I have so made provisions.

I would recommend to your Honorable Board that the Police Relief and Pension Fund be better provided for in order that the overdraft at the end of each fiscal year be avoided as much as possible. The fund should be given its full quota of apportionment by the Charter.

Your attention is called to Section 1143 of the Political Code and Statutes of 1901 relative to the payment of jurors in criminal cases. I consider the Section, above referred to, contemplates the payment to jurors for *actual service* only, and does not intend that a person shall be paid for merely answering his name at roll-call. This practice is assuming alarming proportions and should be tested.

The recommendations to this office from the various Organizations and Improvement Clubs for permanent improvements have been many. Under the Tax Levy, I have allowed \$405,000, or ten cents to the one dollar limit for these improvements, and would accordingly recommend that our sewers, accepted streets, and county roads be well provided for.

The Fire Department and Police Department are in need of many improvements, such as new houses and apparatus, and should be liberally recognized under the apportionment.

The School Department should be allowed, at least, \$80,000.00 for new school houses; which, added to a promised surplus in this year's fund, of \$90,000.00, together with the \$39,320.00 repairing school houses, etc., allowed in the Budget, would go a long way towards the erection of new schools.

Respectfully submitted,

A handwritten signature in cursive script, reading "Harry Aach", written over a horizontal line.

Auditor.

**AUDITOR'S ESTIMATE OF THE PROBABLE EXPENDITURES OF THE  
CITY AND COUNTY OF SAN FRANCISCO FOR THE FISCAL YEAR  
1902-1903.**

	Amount	Total
Salaries, Supervisors .....	\$21,600.00	
" Clerk to Supervisors.....	3,600.00	
" Assistant Clerks .....	13,500.00	
" Sergeant at Arms.....	1,200.00	
" Expert Finance Committee.....	2,100.00	
" Clerks to Board of Equalization..	600.00	\$42,600.00
Advertising City and County Officers.....		20,000.00
Burial of Indigent Dead.....		2,500.00
Interment of ex-Union Soldiers and Sailors.		2,500.00
Municipal Reports .....		5,000.00
Found Keeper's Expenses .....		7,500.00
Prisoners' Subsistence, Sheriff's Depart- ment (including maintainance of Jails).	41,000.00	
Police Department .....	5,500.00	46,500.00
Stationery and Printing, City and County Officers .....		32,056.00
Furniture for Public Buildings .....		8,000.00
Fourth of July Celebration .....		2,500.00
Observance Memorial Day .....		500.00
Law and Motion Calendar .....		2,400.00
Urgent Necessity .....		36,000.00
Water for Municipal Purposes .....		110,000.00
Maintainance of Minors, Magdalen Asylum.	7,000.00	
Maintainance of Minors, State Schools....	7,000.00	
Maintainance of Minors, Non-Sectarian Institution .....	7,000.00	
Maintainance of Feeble Minded Children..	20,000.00	41,000.00
Examination of Insane Persons.....		5,000.00
Lighting Streets and Public Buildings....		257,000.00
<b>Mayor—</b>		
Salaries, Mayor .....	6,000.00	
" Secretary .....	2,400.00	
" Stenographer .....	900.00	
" Usher .....	900.00	
Contingent Expenses .....	3,600.00	13,800.00
<b>Auditor—</b>		
Salaries, Auditor .....	4,000.00	
" Deputy Auditor .....	2,400.00	
" Deputies and Clerks .....	10,200.00	
" Attorney .....	1,800.00	
Assessment Roll, Computing, Compiling etc., and Contingent Expenses .....	12,200.00	
Licenses, Tags, Blanks, etc.....	2,200.00	
Rebinding Assessment Books.....	3,000.00	35,800.00
	<b>\$670,656.00</b>	<b>\$670,656.00</b>

	Amount	Total
Brought forward .....	\$670,656.00	\$670,656.00
<b>Auditor's Estimate—Continued.</b>		
<b>Assessor—</b>		
Salaries, Assessor .....	4,000.00	
" Deputy and Cashier .....	4,200.00	
" Assistant Deputies (6) .....	10,800.00	
" Clerks (21) .....	25,200.00	
" Extra Clerks four months (100)...	40,000.00	
Stationery and Printing .....	3,000.00	87,200.00
<b>Coroner—</b>		
Salaries, Coroner .....	4,000.00	
" Deputy Coroner .....	2,400.00	
" Autopsy Surgeon .....	2,400.00	
" Stenographer .....	1,800.00	
" Assistant Deputy Coroners (3)...	4,500.00	
" Messengers (2) .....	1,800.00	
" Matron at Morgue .....	720.00	
Horsekeeping .....	900.00	
Incidentals .....	750.00	
Recovery of Bodies from Bay .....	500.00	
Photographing Bodies .....	100.00	
Rent .....	720.00	
		20,550.00
<b>Recorder—</b>		
Salaries, Recorder .....	3,600.00	
" Deputy .....	1,800.00	
" Extra Deputies (2) .....	3,000.00	
" Index Clerks .....	2,400.00	
" Mortgage Clerk .....	1,200.00	
" Messenger .....	900.00	
" Copyists (at 8c per folio) .....	23,000.00	35,900.00
<b>Tax Collector—</b>		
Salaries, Tax Collector .....	4,000.00	
" Chief Deputy and Cashier .....	4,800.00	
" Deputies (15) .....	22,500.00	
" Extra Clerks .....	36,000.00	
Publishing Delinquent Tax List .....	3,000.00	70,300.00
<b>Treasurer—</b>		
Salaries, Treasurer .....	4,000.00	
" Deputies and Clerk .....	7,200.00	
" Clerk .....	1,800.00	
" Bookkeeper .....	1,500.00	
" Rebate Clerks .....	300.00	14,800.00
<b>Judges Superior Court—</b>		
Salaries, Judges (12) .....	24,000.00	
" Secretary .....	1,800.00	
Witness Expenses .....	1,500.00	
Stenographers Superior Court .....	12,000.00	
Court Interpreters (5) .....	6,000.00	45,300.00
	\$944,746.00	\$944,746.00



	Amount	Total
Brought forward .....	\$944,746.00	\$944,746.00
<b>Auditor's Estimate—Continued.</b>		
<b>City Attorney—</b>		
Salaries, City Attorney .....	5,000.00	
“ Assistants (4) .....	10,800.00	
“ Chief Clerk and Assistant .....	2,700.00	
“ Stenographer and Messenger ....	1,800.00	20,300.00
<b>District Attorney—</b>		
Salaries, District Attorney .....	5,000.00	
“ Assistants Superior Court (3) ....	10,800.00	
“ Assistants Police Court (4) .....	9,600.00	
“ Warrant and Bond Clerks.....	6,900.00	
“ Chief Clerk and Assistants.....	3,000.00	
“ Stenographer .....	900.00	
“ Bookkeeper .....	1,080.00	37,280.00
<b>County Clerk—</b>		
Salaries, County Clerk .....	4,000.00	
“ Chief Register Clerk and Cashier..	4,200.00	
“ Court Room Clerks (12).....	18,000.00	
“ Police Court Clerks (4).....	6,000.00	
“ Register Clerks (5).....	9,000.00	
“ Assistant Register Clerks (10)...	15,000.00	
“ Copyists (16) .....	19,200.00	
“ Messenger .....	1,200.00	
Printing Transcripts on Appeal .....	2,000.00	
Jury Expenses in Criminal Cases .....	500.00	
Jury Fees in Criminal Cases .....	20,000.00	
Grand Jury Expenses .....	1,200.00	100,300.00
<b>Justices' Court—</b>		
Salaries, Presiding Justice .....	2,700.00	
“ Associate Justices .....	9,600.00	
“ Clerk and Assistants .....	8,400.00	20,700.00
<b>Law Library—</b>		
Salaries, Librarian .....	2,400.00	
“ Messenger .....	840.00	
“ Bookbinder .....	900.00	4,140.00
<b>Sheriff—</b>		
Salaries, Sheriff .....	8,000.00	
“ Under Sheriff .....	2,400.00	
“ Attorney .....	1,800.00	
“ Bookkeeper, Assistants, Deputies..		
“ Bailiffs, Guards, etc.....	68,400.00	
“ Driver Prison Van, and Matron..	1,800.00	
“ Additional Guards (4) .....	2,400.00	
“ Sheriff's Keepers .....	4,000.00	
Horse and Buggy Hire .....	360.00	
Horse Keeping, Prison Van .....	600.00	
Horse Shoeing and Repairs to Van.....	200.00	\$89,960.00
Carried forward .....	\$1,217,426.00	\$1,217,426.00

	Amount	Total
Brought forward .....	\$1,217,426.00	\$1,217,426.00
<b>Auditor's Estimate—Continued.</b>		
<b>Police Judges—</b>		
Salaries, Judges (4) .....	14,400.00	24,000.00
“ Stenographers (4) .....	9,600.00	
<b>Board of Public Works—General Office—</b>		
Salaries, Commissioners and Secretary ....	13,800.00	
“ Assistant Secretary .....	1,500.00	
“ Cashier .....	1,800.00	
“ Bookkeepers .....	3,000.00	
“ Clerks .....	2,700.00	
“ Stenographer and Clerk .....	1,200.00	
“ Messenger .....	840.00	
Buggy and Horse Hire .....	360.00	25,200.00
<b>Bureau of Light and Water—</b>		
Salaries, Inspector .....	1,800.00	
Buggy Hire .....	360.00	
Apparatus .....	300.00	2,460.00
<b>Bureau of Buildings—</b>		
Salaries, Superintendent .....	2,400.00	
“ Stenographer and Clerk .....	1,200.00	
“ Watchman .....	900.00	
“ Head Janitor and Assistant ....	2,220.00	
“ Janitors (33 at \$75 per month)...	29,700.00	
“ Engineers (2) .....	2,400.00	
“ Firemen (2) .....	1,680.00	
“ Elevator Conductors (3) .....	2,700.00	
Salaries, Carpenters (2) .....	2,100.00	
“ Locksmith .....	900.00	
“ Plumber and Assistant .....	2,100.00	
“ Painters (2) .....	2,100.00	
Horse and Buggy, Superintendent .....	360.00	
Scavenger work .....	456.00	
Janitor's Supplies .....	750.00	
Engineer's Supplies .....	250.00	
Fuel and Power .....	7,500.00	
Supplies City Hall and Hall of Justice....	4,000.00	
Repairs to City Hall, Hall of Justice and Morgue .....	3,000.00	66,716.00
<b>Bureau of Streets—</b>		
Salaries, Chief and Deputy .....	4,500.00	
“ Clerks (4) .....	5,400.00	
“ Stenographer .....	900.00	
“ Messenger .....	840.00	
“ Inspectors on Trenches (2) .....	2,400.00	
“ Inspectors on Complaints (2) ....	3,000.00	
Horse and Buggy Hire .....	360.00	17,400.00
Carried forward .....	\$1,353,202.00	\$1,353,202.00

	Amount	Total
Brought forward .....	\$1,353,202.00	\$1,353,202.00
<b>Auditor's Estimate—Continued.</b>		
<b>Bureau of Architecture—</b>		
Salaries, Architect .....	3,600.00	
“ Inspectors (3) .....	4,500.00	
“ Stenographer and Clerk .....	1,200.00	
Hire of Horse and Buggy (3) .....	1,080.00	10,380.00
<b>Cleaning and Repairing Sewers—</b>		
Salaries, Superintendent .....	1,800.00	
“ Bricklayers (5) .....	7,000.00	
“ Hod Carriers (5) .....	4,200.00	
“ Laborers (24) .....	16,800.00	
“ Underground Men (8) .....	8,960.00	
“ Windlass Men (4) .....	2,800.00	
“ Cesspool Men (10) .....	3,750.00	
“ Hydrant Men (2) .....	1,500.00	
Horse and Buggy .....	360.00	
Single Teams (4) .....	4,480.00	
Double Teams (4) .....	5,600.00	
Hose .....	500.00	
Rubber Boots .....	266.00	
Brick and Cement .....	3,000.00	
Lumber .....	1,400.00	
Sewer Pipe .....	3,000.00	
Hardware .....	1,000.00	
Cesspool and Manhole Castings .....	3,000.00	69,416.00
<b>Repairs to Basalt and Cobble Streets—</b>		
Salaries, Superintendent .....	1,800.00	
“ Pavers (11) .....	12,320.00	
“ Rammers (9) .....	7,560.00	
“ Laborers (12) .....	8,400.00	
“ Stone Cutters .....	1,120.00	
Horse and Buggy .....	360.00	
Single Teams (6) .....	6,720.00	
Basalt Blocks .....	6,000.00	
Gravel and Sand .....	1,000.00	
Lumber .....	800.00	
Hardware .....	800.00	46,880.00
<b>Corporation Yard—</b>		
Salaries, Keeper and Assistant .....	1,980.00	
“ Asistant Keeper, Berry Street....	780.00	
“ Carpenter .....	1,050.00	
“ Time Keeper .....	1,200.00	
Lantern Wagon .....	1,460.00	
Single Team .....	1,200.00	
Horse and Buggy .....	360.00	
Tools and Repairs .....	1,200.00	
Rent .....	1,380.00	10,610.00
Carried forward .....	\$1,490,488.00	\$1,409,488.00

	Amount	Total
Brought forward .....	\$1,490,488.00	\$1,490,488.00
<b>Auditor's Estimate—Continued.</b>		
<b>Maintenance of Bridges—</b>		
Salaries, Engineers (2) .....	2,400.00	
“ Keepers (3) .....	2,160.00	
Repairs .....	750.00	
Fuel, etc.....	500.00	
		5,810.00
<b>Street Sprinkling and Sweeping—</b>		
Salaries, Keeper of Bunkers .....	1,200.00	
“ Inspector of Sweepings .....	1,200.00	
Watchmen (2) .....	1,680.00	
Sprinkling Streets .....	8,000.00	
Sweeping Streets, Districts 1 and 4.....	126,000.00	
Sweeping Streets, Districts 2 and 3.....	39,000.00	177,080.00
<b>Repairing Bituminous Streets—</b>		
Salaries, Inspector .....	1,200.00	
Repairs .....	12,000.00	13,200.00
<b>Bureau of Engineers—</b>		
Salaries, City Engineer and Assistant.....	8,000.00	
“ Surveyors, Engineers, etc. ....	15,000.00	
“ Chemist .....	1,500.00	
“ Draughtsmen .....	7,200.00	
“ Clerks .....	2,400.00	
“ Stenographer .....	900.00	
“ Field Assistants .....	10,000.00	
Supplies .....	3,000.00	48,000.00
<b>Improvement County Roads .....</b>		7,000.00
<b>Improvements in Front City Property.....</b>		14,000.00
<b>Repairs to Streets on Water Front....</b>		5,000.00
<b>General Municipal Repairs—</b>		
Repairs to County Jails 1, 2, 3.....	4,000.00	
“ “ Police Stations .....	3,000.00	
“ “ Alms House .....	3,000.00	
“ “ City and County Hospital.....	8,000.00	
“ “ Board of Health .....	2,000.00	
<b>Repairs to Fire Department—</b>		
Carpenters (3) .....	3,600.00	
Plumbers and Assistants .....	1,920.00	
Tinner .....	1,000.00	
Lumber .....	5,000.00	
Paints and Oils .....	800.00	
Hardware and Plumbing Material.....	1,000.00	
Sundries .....	1,000.00	
Glass and Glazing .....	250.00	34,570.00
Carried forward .....	\$1,795,148.00	\$1,795,148.00

	Amount	Total
Brought forward .....	\$1,795,148.00	\$1,795,148.00
<b>Auditor's Estimate—Continued.</b>		
<b>Police Department—</b>		
Salaries, Police Commissioners (4) .....	4,800.00	
“ Secretary to Commissioner.....	1,500.00	
“ Police Surgeon .....	1,500.00	
“ Matrons (2) .....	1,440.00	
“ Photographer .....	1,200.00	
“ Cook City Prison (at \$60).....	720.00	
“ Chief of Police .....	4,000.00	
“ Captain of Detectives .....	3,000.00	
“ Clerk to Chief .....	2,400.00	
“ Property Clerk .....	2,400.00	
“ Captains of Police (3) .....	7,200.00	
“ Lieutenants (6) .....	10,080.00	
“ Sergeants (43) .....	64,500.00	
“ Corporals (12) .....	16,848.00	
“ Detectives (15) .....	27,000.00	
“ Patrolmen (600) .....	734,400.00	
Police Contingent Expenses .....	7,000.00	
Rent of Police Stations .....	5,184.00	
Maintenance Police Patrol and Mounted Police .....	18,000.00	913,172.00
<b>Fire Department—</b>		
Salaries, Commissioners (4) .....	4,800.00	
“ Secretary .....	2,400.00	
“ Chief Engineer and Two Assistants .....	9,400.00	
“ Battalion Chiefs (7) .....	14,700.00	
“ Captains of Companies (57) .....	82,080.00	
“ Lieutenants of Companies (57) ..	68,400.00	
“ Engine Companies (37) .....	49,950.00	
“ Drivers, Stokers, Hosemen, Tillermen, Truckmen (274) .....	328,800.00	
“ Drivers, Stokers, Hosemen and Truckmen (47) .....	48,600.00	
“ Drivers, Stokers, Hosemen and Truckman (8) .....	7,680.00	
“ Substitutes for Injured Men.....	7,500.00	624,310.00
<b>Corporation Yard Fire Department—</b>		
Salaries, Superintendent of Engines .....	1,800.00	
“ Clerk and Commissary .....	1,500.00	
“ Hydrantmen (4) .....	4,320.00	
“ Night Watchmen (2) .....	1,800.00	
“ Porters (2) .....	1,800.00	
“ Boilermaker .....	1,200.00	
“ Blacksmiths (4) .....	4,800.00	
“ Blacksmiths' Helpers (4) .....	2,880.00	
“ Painters (3) .....	3,600.00	
“ Wheelwrights (2) .....	2,400.00	
“ Machinists (7) .....	8,400.00	
“ Machinist Helpers (2) .....	1,440.00	
“ Harnessmakers (3) .....	2,880.00	
“ Draymen (2) .....	1,800.00	
“ Brass Finisher .....	1,200.00	41,820.00
Carried forward .....	\$3,374,450.00	\$3,374,450.00

	Amount	Total
Brought forward .....	\$3,374,450.00	\$ 3,374,450.00
<b>Auditor's Estimate—Continued.</b>		
<b>Stables—Fire Departn *—</b>		
Salaries, Superintendent of Horses .....	\$ 1,200.00	
" Hostlers (6) .....	4,320.00	
" Teamsters .....	900.00	
" Veterinary Surgeon .....	1,200.00	7,620.00
<b>Apparatus, Material and Supplies—Fire Dept.—</b>		
Forage .....	32,000.00	
Fuel .....	10,000.00	
Horses .....	7,000.00	
Horseshoeing .....	4,000.00	
Hose .....	4,500.00	
Hydrant Setting, etc. ....	15,000.00	
Material and Supplies .....	21,500.00	
Removal of Garbage .....	2,100.00	
Rents .....	2,000.00	
Apparatus .....	7,000.00	105,100.00
<b>Firemen's Relief Fund .....</b>		<b>18,000.00</b>
<b>Health Department—</b>		
Salaries, Health Officer .....	3,000.00	
" Secretary .....	2,100.00	
" Assistant .....	1,500.00	
" Clerks (3) .....	3,600.00	
" Chief Sanitary Inspector .....	1,800.00	
" Assistant Sanitary Inspectors (5) .....	6,000.00	
" Market Inspectors (4) .....	3,600.00	
" Chief Food Inspector .....	1,800.00	
" Milk Inspector .....	1,200.00	
" Food Inspectors (8) .....	7,200.00	
" Chief Plumbing Inspector .....	1,800.00	
" Assistant Plumbing Inspectors (3) .....	3,600.00	
" Chemist .....	1,800.00	
" Chemist Assistant .....	1,200.00	
" Toxicologist .....	1,200.00	
" Bacteriologist .....	1,800.00	
" Statistician .....	1,800.00	
" City Physician .....	1,800.00	
" City Physician's Assistant .....	1,200.00	
" Disinterment Inspector .....	900.00	
" Messenger .....	900.00	
" Dairy Inspectors (2) .....	1,800.00	
" Disinfectors (2) .....	2,400.00	54,000.00
Expenses .....		6,000.00
<b>Twenty-sixth Street Hospital—</b>		
Salaries .....	3,360.00	
Expenses .....	1,500.00	5,160.00
Carried forward .....	\$3,570,330.00	\$3,570,330.00

	Amount	Total
Brought forward .....	\$3,570,330.00	\$3,570,330.00
<b>Auditor's Estimate—Continued.</b>		
<b>Small Pox Hospital—</b>		
Salaries .....	4,200.00	
Expenses .....	3,000.00	7,200.00
<b>Park, Emergency and Insane Hospitals—</b>		
Salaries .....	31,620.00	
Maintenance .....	7,000.00	38,620.00
<b>City and County Hospital—</b>		
Salaries and Maintenance .....		90,000.00
<b>Alms House—</b>		
Salaries and Maintenance .....		80,000.00
<b>Department of Electricity—</b>		
Salaries, Chief .....	\$2,400.00	
“ Operators (6) .....	7,200.00	
“ Inspectors (2) .....	2,400.00	
“ Instrument Makers (6) .....	6,480.00	
“ Machinists (2) .....	2,160.00	
“ Finishers (1) .....	1,080.00	
“ Painters (2) .....	2,160.00	
“ Repairers (4) .....	4,320.00	
“ Linemen (10) .....	10,800.00	
“ Batteryman .....	1,080.00	
“ Hostler .....	720.00	
“ Pavers (280 days) (2) .....	1,680.00	
“ Rammers (2) .....	1,680.00	
“ Laborers (15) .....	10,500.00	
“ Stenographer .....	1,080.00	
“ Engineers .....	2,160.00	
Horse Keeping (2) .....	520.00	
Horse Shoers (9) .....	270.00	
Electrical Material, etc.....	12,000.00	
Cement, Lime and Brick .....	1,500.00	
Chemicals .....	250.00	
Lumber and Mill Work .....	1,200.00	
Harness .....	250.00	
Paints and Oils .....	1,000.00	
Repairs to Vehicle and New Wagon.....	300.00	
Horses .....	300.00	
Cables, Conduit, etc.....	14,510.00	90,000.00
Telephone Service .....		10,000.00
<b>Civil Service—</b>		
Salaries, Commissioners (3) .....	3,600.00	
“ Chief Examiner .....	2,400.00	
“ Clerk .....	1,200.00	
“ Stenographer and Clerk.....	1,200.00	
Typewriter—Remington .....	100.00	
Century Dictionary and Reference Books .	100.00	
Office Safe .....	250.00	8,850.00
Carried forward .....	\$3,886,150.00	\$3,886,150.00

	Amount	Total
Brought forward .....	\$3,886,150.00	\$3,886,150.00
<b>Auditor's Estimate—Continued.</b>		
<b>Department of Elections—</b>		
Salaries, Commissioners and Registrar.....	7,400.00	
Expenses of Elections, Supplies, etc.....	87,600.00	95,000.00
For payment in full amounts due O. B. Martin, A. J. Raisch, S. H. Kent, W. E. Gillespi, assignee of H. C. Robinson, at \$500 each, as appraisers of the Extension of the Park Panhandle.....		2,000.00
<b>Library—</b>		
Salaries and Maintainance .....		65,000.00
<b>School Department—</b>		
Salaries, Teachers, Office, Shop, Superintendent, Directors, etc.....	1,014,930.00	
Salaries, Janitors .....	52,000.00	
Rents .....	10,750.00	
Repairs .....	25,000.00	
Lighting .....	7,000.00	
Fuel .....	5,000	
Water .....	14,000.00	
Indigent Books .....	7,000.00	
Supplies .....	25,000.00	
Permanent Improvements (including Children's Playground at North Beach.....	39,320.00	
		1,200,000.00
Total of General Unapportioned Fee, Firemen's Relief, School, Library, etc.....		\$5,257,000.00
For New Improvements .....		405,000.00
<b>Park—</b>		
7 per cent on \$405,000,000..\$283,500		
Revenue .....	16,500—\$300,000	
Interest Account Park Improvement Bond, 1874-1875 .....	15,000.00	300,000.00
Sinking Fund Park Improvement Bond, 1874-1875 .....	10,000.00	25,000.00
Estimate of Grand Total Expenditures.....		\$5,987,000.00



## Auditor's Estimate—Continued.

## Estimated Revenues—

	Amount	Total
From Fees City and County Officers.....	150,000.00	
“ Fines in Police Courts.....	30,000.00	
“ Fines in Superior Courts.....	1,500.00	
“ Municipal Licenses .....	490,000.00	
“ Rents, City Property .....	2,500.00	
“ Advertising and Building Permits....	25,000.00	
From Assessor's Commissions, 6% on Personal Property .....	12,000.00	
From Assessor's Commission, 15% on Poll Tax .....	16,000.00	
From Treasurer's Collateral Inheritance....	4,000.00	
“ Percentages on Franchises .....	20,000.00	
“ Miscellaneous Sources .....	3,000.00	
“ State Apportionment of School Moneys	800,000.00	
“ Rent of Lincoln School Lots.....	56,000.00	
“ Library Fines .....	2,000.00	1,612,000.00

## AUDITOR'S ANNUAL REPORT.

## RECAPITULATION.

## TAX LEVY OF THE CITY AND COUNTY FOR FISCAL YEAR 1902-1903.

Based on an Assessment of \$405,000,000.

FUNDS	REVENUES			
	Expenditures	Mis-cellaneous	Taxes	Levy
General, Unapportioned Fee, Firemen's Relief, etc.....	\$3,992,000.00	\$754,000.00	\$3,238,000.00	.7995
School Fund .....	1,200,000.00	856,000.00	344,000.00	.0849
Library .....	65,000.00	2,000.00	63,000.00	.0156
For New Improvements.....	405,000.00		405,000.00	.10
Total for Current Expenses and New Improvements.....	\$5,662,000.00	\$1,612,000.00	\$4,050,000.00	1.00
RESUME.				
Total for Current Expenses.....	\$5,257,000.00	\$1,612,000.00	\$3,645,000.00	.90
Available for New Improvements .....	405,000.00		405,000.00	.10
Park .....	300,000.00	16,500.00	283,500.00	.07
Interest Account Park Improvement Bonds, 1874-5.....	15,000.00		15,000.00	.0037
Sinking Fund Park Improvement Bonds, 1874-5.....	10,000.00		10,000.00	.0025
Grand Total Expenses .....	\$5,987,000.00	\$1,628,500.00	\$4,358,500.00	1.0762

SAN FRANCISCO  
PUBLIC LIBRARY

## TAX LEVY ADOPTED BY BOARD OF SUPERVISORS.

General Fund .....	\$0.8843
Firemen's Relief Fund .....	.0044
School Fund .....	.0963
Library Fund .....	.0150
Park Fund .....	.0700
Interest Account Park Improvement Bonds, 1874-5.....	.0037
Sinking Fund .....	.0025
<hr/>	
ADDITIONAL.....	\$1.0762
New City and County Hospital.....	0.0750
New School Buildings.....	.0750
<hr/>	
Total City and County Rate (on each \$100 valuation).....	\$1.2262
Total State Levy.....	.382
<hr/>	
Total Levy (on each \$100 valuation).....	\$1.6082

## SUPERVISORS' ESTIMATE.

## General Fund.

	Amount	Total
<b>Supervisors—</b>		
Salaries, Supervisors, Clerk, Chief Assistant Clerk, Assistant Clerks, Stationery Department, Expert and Sergeant-at-Arms .....		\$43,200.00
Salary, Assistant Clerk Revising Ordinances and Charter Amendments, 9 months, at \$100 per month.....		900.00
Finance Committee of the Board of Supervisors, Expenses to be incurred in examining the books and accounts of Public Officers .....		1,500.00
For Expenses in examining books of Quasi-Public Corporations .....		1,500.00
Clerks Board of Equalization.....		500.00
Advertising for City and County Officers...		14,000.00
Burial of the Indigent Dead .....		3,000.00
Interment of Deceased United States Soldiers and Sailors .....		3,000.00
Maintenance of Public Pound.....		6,000.00
Subsistence of Prisoners, Police Department .....		6,000.00
Subsistence of Prisoners, Sheriff's Department .....		41,000.00
Stationery and Printing, including Stamps and Postal Cards .....	\$31,500.00	
City Directories .....	500.00	32,000.00
Stationery and Printing for the Assessor, including Postage Stamps ..		4,000.00
Printing the Ordinances of the Board of Supervisors .....		2,500.00
Rebinding Books .....		3,000.00
Purchase of Typewriting Machines by the Printing Committee for the Recorder....	1,575.00	
For Other Departments, including the Coroner .....	500.00	2,075.00
Furniture for Public Buildings.....		8,000.00
Furniture for Public Buildings, Special Appropriations — For Furnishing and Equipping Police Station at Fourth and Clara Streets .....	3,000.00	
For Furnishing Nurses' Quarters at Hospital .....	1,000.00	
Furniture and Equipments for Coroner.....	1,250.00	
Furniture and Equipment for County Clerk's Office .....	2,000.00	7,250.00
Fourth of July Celebration .....		2,500.00
Observance of Memorial Day.....		500.00
Urgent Necessities .....		36,000.00

	Amount	Total
<b>Supervisors' Estimate—Continued.</b>		
Water for Municipal Purposes, Public Buildings, Excepting Schools .....		14,000.00
Hydrants .....		96,120.00
Expenses Investigation .....		700.00
Maintenance of Minors in Magdalen Asylum .....		7,000.00
Maintenance of Minors in State Schools...		7,000.00
Maintenance of Minors in Non-Sectarian Institutions .....		7,000.00
Maintenance of Feeble Minded Children...		20,000.00
Examination of Insane Persons .....		5,000.00
Lighting Streets and Public Buildings.....		275,000.00
<b>The Mayor—</b>		
Office Salaries .....	10,200.00	
Contingent Expenses .....	3,600.00	13,800.00
<b>Auditor—</b>		
Salaries, Auditor, Deputies, Clerks and Counsel Fees .....		13,600.00
Salaries, Auditor's four extra Clerks at \$1200 .....		4,800.00
Auditor, for Incidental Expenses.....		500.00
Assessment Roll, Computing, Extending, etc. ....		10,000.00
License Blanks, Tags and Numbers.....		2,000.00
<b>Assessor—</b>		
Salaries, Assessor, Cashier, Deputies and Clerks .....		44,200.00
Salaries, Assessor's extra Clerks.....		40,000.00
Salaries, Assessor's additional Clerks.....		6,000.00
Expenses Assessor's Field Deputies.....		1,800.00
Map Books for Assessor .....		2,500.00
<b>Coroner—</b>		
Salaries, Coroner, Autopsy Physician, Deputies, Stenographer and Messenger.....		16,000.00
Salaries Additional Employees—		
Matron at the Morgue.....	720.00	
Messenger .....	900.00	1,620.00
<b>Coroner's Expenses—</b>		
Incidental .....	900.00	
Keep of Horses .....	900.00	
Horse Shoeing .....	90.00	
Recovery of Bodies .....	600.00	
Photographing Bodies .....	100.00	
Rent .....	720.00	3,310.00
<b>Additional—</b>		
One Single Dead Wagon.....	350.00	
One Set Single Harness .....	50.00	
Automatic Press Faucets .....	40.00	
Six Slabs .....	90.00	530.00

	Amount	Total
<b>Supervisors' Estimate—Continued.</b>		
<b>Recorder—</b>		
Salaries, Recorder and Deputies.....		8,400.00
Recorder's Additional Employees—		
Salaries, Mortgage Clerk .....	1,200.00	
Salaries, Two Index Clerks at \$1200 each .....	2,400.00	
Salary, Messenger .....	900.00	4,500.00
Compensation Recorder's Copyists .....		26,000.00
<b>Tax Collector—</b>		
Salaries, Tax Collector, Deputies and		
Cashier .....		31,300.00
Salaries, Tax Collector's extra Clerks.....		36,000.00
Allowance for Horse and Buggy Hire.....		150.00
Publishing Delinquent Tax List .....		2,000.00
<b>Treasurer—</b>		
Salaries, Treasurer, Deputies and Clerk....		11,200.00
Salaries Treasurer's Additional Employees—		
Salary One Clerk.....	1,800.00	
Salary One Clerk.....	1,500.00	
Allowance for Rebate Clerks.....	300.00	3,600.00
<b>Judges of Superior Court—</b>		
Salaries 12 Judges .....	24,000.00	
Salary, Secretary .....	1,800.00	25,800.00
Stenographers Superior Court .....		18,000.00
Salaries Court Interpreters .....		6,000.00
<b>City Attorney—</b>		
Salaries of City Attorney, Assistants, Clerks,		
Stenographer and Messenger .....		20,300.00
<b>District Attorney—</b>		
Salaries District Attorney, Assistants,		
Clerks, Stenographer and Bond and War-		
rant Clerks .....		36,200.00
Salaries of District Attorney's Bookkeeper		
for Bond and Warrant Clerk .....		1,080.00
For Defraying Expenses of Trial of Cordelia		
Botkin .....		4,000.00
<b>County Clerk—</b>		
Salaries County Clerk, Cashier, Clerks and		
Copyists .....		75,400.00
Salary Messenger for County Clerk.....		1,200.00
Printing Transcript on Appeal in Criminal		
Cases .....		2,500.00
Jury and Witness Fees in Criminal Cases..		25,000.00
Jury Expenses in Criminal Cases.....		500.00
Grand Jury Expenses .....		1,500.00
Law and Motion Calendar .....		2,400.00

	Amount	Total
<b>Supervisors' Estimate—Continued.</b>		
<b>Justices Court—</b>		
Salaries, Justices, Clerk and Two Deputies.		\$17,100.00
<b>Law Library Expenses—</b>		
Salaries, Librarian, Messenger and Book-binder .....		4,140.00
<b>Sheriff—</b>		
Salaries, Sheriff's Department .....		82,400.00
Salaries, Four additional Guards for Road and Farm .....		2,400.00
Maintenance of Jails .....		5,000.00
<b>Sheriff's Expenses—</b>		
Horse and Buggy Hire .....	360.00	
Horse Keeping, Prison Van .....	600.00	
Shoeing and Repairs .....	240.00	1,200.00
<b>Police Court—</b>		
Salaries four Judges and two Stenographers		19,200.00
Salaries two additional Stenographers .....		4,800.00
<b>Police Department—</b>		
Salaries Police Department .....		838,084.00
Police Contingent Fund .....		8,000.00
Rents of Police Stations .....		5,184.00
Maintenance of Police Patrol and Mounted Police .....		20,000.00
Photographic Supplies and Laundry Work for Police Department .....		700.00
<b>Health Department—</b>		
Salaries Health Department, including one Chief Sanitary Inspector at \$1800 per annum, five Market Inspectors at \$1080 per annum each, including transportation; two Dairy Inspectors at \$1080 per annum each, and one Assistant City Physician or Veterinary at \$1200 per annum		59,940.00
Expenses Health Department .....		6,000.00
Leper Hospital, Twenty-sixth St., Salaries		3,860.00
Leper Hospital, Twenty-sixth St., Expenses		4,500.00
Small Pox Hospital, Salaries and Maintenance .....		4,000.00
Emergency and Insane Hospitals, Salaries		33,600.00
Emergency and Insane Hospitals, Expenses		7,200.00
Almshouse, Salaries and Maintenance .....		85,000.00
City and County Hospital, Salaries.....		38,000.00
City and County Hospital Maintenance....		67,000.00

	Amount	Total
<b>Supervisors' Estimate—Continued.</b>		
<b>Department of Electricity—</b>		
Salaries and Maintenance .....	45,000.00	
Expenses Placing Wires Underground and Constructing and Equipping Central Station .....	50,000.00	95,000.00
Telephone Rents for Municipal Uses.....		10,000.00
<b>Fire Department—</b>		
Salaries Fire Department .....		700,000.00
Expenses and Maintenance .....		115,000.00
<b>Department of Elections—</b>		
Registration and Election Expenses.....		145,000.00
<b>Civil Service Commission—</b>		
Salaries Commissioners and Examiner....		6,000.00
Salaries Additional Employees:		
One Clerk .....	1,500.00	
One Stenographer .....	1,200.00	2,700.00
<b>Board of Public Works—</b>		
General Office, Salaries .....		24,900.00
Bureau of Buildings, Salaries .....		3,600.00
Cleaning and Maintaining City Hall and Hall of Justice, Salaries and Wages....		46,745.00
Bureau of Streets, Office Salaries.....		17,700.00
Maintenance of Corporation Yard, Salaries and Wages .....		7,080.00
Maintenance of Bridges, Salaries .....		5,100.00
General Maintenance .....		364,080.00
Bureau of Light and Water—		
Salary and Expenses .....		3,600.00
<b>Division of Architecture—</b>		
Salaries .....	\$11,820.00	
Expenses .....	1,690.00	13,510.00
<b>Repairs to Buildings—</b>		
City Hall and Hall of Justice, including Court Rooms of Judges Lawler, Sloss and Graham .....		15,000.00
Supervisors' Chambers .....		2,500.00
Fire Department Buildings .....		15,000.00
Police Stations .....		3,400.00
Jails .....		10,000.00
Alms house .....		4,000.00
Hospital .....		5,000.00
Small Pox Hospital .....		750.00
Coroner's Offices .....		1,130.00



	Amount	Total
<b>Supervisors' Estimate—Continued.</b>		
Bureau of Engineering—		
Salaries and Maintenance .....		60,000.00
Examination into Public Utilities .....		5,000.00
Appropriation in full for the purchase of a lot and the construction of a fire engine house in the district surround- ing the intersection of Bush and Leavenworth Streets .....		45,000.00
Appropriation for the full completion of the construction of the police station at Fourth and Clara Streets..		15,000.00
Construction of a Pest House .....		7,500.00
Construction of sidewalks around Duboce Park .....		3,000.00
Work in front of City property.....		17,000.00
For the Purchase of Lands known as South Park .....		10,000.00
To fill in land at Tenth Avenue and J Street and vicinity, damaged by flow from Almshouse sewer.....		2,500.00
For the Construction and Reconstruction of Sewer .....		53,012.00
For Repaving Accepted Streets .....		46,000.00
<b>Firemen's Relief and Pension Fund.....</b>		18,000.00
<b>Common School Fund—</b>		
Salaries, Expenses and Repairs to School Buildings .....	\$1,214,000.00	
Maintenance of Play Ground .....	6,000.00	1,220,000.00
<b>Library Fund—</b>		
Salaries and Maintenance of Public Library and Purchase of Books .....		60,750.00
<b>Park Fund—</b>		
For Maintenance, Preservation and Improve- ment of Parks, Squares, Avenues and Public Grounds .....	277,500.00	
For Establishment and Maintenance of a "Public Convenience" at Union Square..	6,000.00	283,500.00
<b>Interest Account—</b>		
On Park Improvement Bonds of 1874-1875...		15,000.00
<b>Sinking Fund—</b>		
For Park Improvement Bonds of 1874-1875..		10,000.00
<b>Total .....</b>		<b>\$5,958,500.00</b>

	Amount	Total
<b>Supervisors' Estimate—Continued.</b>		
<p>Appropriation to be used in case of any surplus funds remaining in the fiscal year 1901-1902, and also in case the collectible Assessment Roll for the year 1902-1903 exceeds four hundred and five million dollars (\$405,000,000.00), the items to be considered in the following order:</p>		
First—Police Department Salaries, Additional	\$21,360.00	
Second—Opening and extending Duncan Street from San Jose Avenue to Valencia Street and Tiffany Avenue .....	12,000.00	
Third—Purchase of Lands Required for the Opening of Lyon Street .....	6,500.00	
Fourth—For the construction and reconstruction of sewers and repaving of accepted streets, to be expended at the discretion of the Board of Public Works (to be equally divided between sewers and streets).....	\$110,140.00	\$150,000.00

# VALUES OF PROPERTY IN, AND INDEBTEDNESS OF, EACH COUNTY FOR THE YEAR 1902,

Compliments of E. P. Colgan, Comptroller)

## AND RATE OF TAXATION (STATE RATE, .382 CENTS).

COUNTIES	Classification	Value of Real Estate	Value of Improvements on Real Estate	Value of Personal Property	Money and Solvent Credits	Total Value of Property as Returned by Auditors	Value of R. R. as Assessed by State Board of Equalization	Grand Total Value of All Property	Original Assessed Value of Mortgages	Ass'd Value of University and other State Mortgages	Funded Debt	Floating Debt, with Estimated Interest	Total County Indebtedness	Total State and County rate of Taxation, each \$100
Alameda	3d Class	\$50,005,575	\$28,684,825	\$10,419,276	\$790,321	\$89,899,997	\$2,203,785	\$92,103,782	\$16,802,675	\$422,725		\$29,099.60	\$29,099.60	\$1.25—\$1.65
Alpine	57th	149,021	122,533	43,619	2,335	317,508		317,508	15,850			16,322.15	16,322.15	2.40
Amador	35th	2,519,952	1,368,570	581,008	19,300	4,498,830	120,000	4,618,830	403,463					1.95
Butte	23d	8,632,040	2,284,115	1,993,318	145,644	13,055,117	1,119,474	14,174,591	2,135,503	284,108	\$38,560	3,560.00	41,560.00	1.45—1.85
Calaveras	33d	3,079,235	1,634,545	816,575	27,545	5,557,900		5,557,900	408,235					1.75
Colusa	42d	8,873,688	1,060,705	1,253,621	148,017	11,336,031	513,977	11,850,008	1,063,796					1.03—1.35
Contra Costa	19th	8,947,060	2,946,835	3,482,076	369,335	15,745,306	1,730,096	17,475,402	2,093,590					1.60—1.90
Del Norte	55th	2,164,810	284,530	264,758	32,469	2,746,567		2,746,567	399,113		2,000		2,000.00	1.22—1.50
El Dorado	40th	2,050,990	1,111,185	605,740	17,420	3,785,335	458,250	4,243,585	325,985		49,000		49,000.00	1.89—2.20
Fresno	7th	19,040,479	5,702,997	3,741,710	178,147	28,663,333	3,386,053	32,049,386	4,123,635		80,000		80,000.00	1.35—1.65
Glenn	47th	7,755,707	756,704	1,030,656	97,770	9,640,837	690,040	10,330,877	1,740,040		44,000		44,000.00	1.13—1.40
Humboldt	11th	13,110,017	2,781,445	2,649,062	504,027	19,044,551		19,044,551	2,242,990		17,000		17,000.00	1.20—1.60
Inyo	53d	888,734	510,823	511,579	6,302	1,917,438	82,791	2,000,229	151,409		60,000		60,000.00	2.00
Kern	26th	13,103,218	2,793,583	3,904,011	78,092	19,878,904	2,679,188	22,558,092	1,460,212		235,000		235,000.00	1.11—1.40
Kings	37th	4,889,929	1,124,179	1,173,618	83,017	7,280,743	590,551	7,871,294	1,097,677		32,000		32,000.00	1.09—1.40
Lake	45th	1,973,954	707,577	438,239	33,844	3,153,614		3,153,614	420,095		47,800	6,253.00	54,053.00	1.75—2.25
Lassen	51st	1,707,270	542,618	1,155,238	137,524	3,542,650	200,870	3,743,520	287,601					1.85
Los Angeles	2d	65,847,865	30,229,010	*16,978,898	1,103,059	114,159,832	4,106,792	118,266,624	4,060,185	297,450	333,500		333,500.00	1.20—1.80
Madera	44th	3,710,760	658,880	957,455	14,550	5,336,645	1,133,240	6,469,885	502,085					2.25
Marin	29th	7,487,160	2,847,090	1,156,220	30,640	11,521,110	771,837	12,292,947	2,127,195		127,000		127,000.00	1.19—1.55
Mariposa	49th	1,425,603	423,303	343,456	50	2,192,412		2,192,412	90,283		9,000		9,000.00	2.90
Mendocino	14th	6,893,935	1,862,826	1,743,119	109,976	10,610,856	329,547	10,940,403	1,476,088		92,500		92,500.00	1.50—2.00
Merced	39th	9,619,004	1,200,134	1,687,342	32,453	12,538,933	1,887,837	14,426,770	1,968,965	37,890	128,900		128,900.00	1.25—1.60
Modoc	48th	1,380,315	562,140	1,217,978	55,990	3,216,423		3,216,423	216,708					1.50—1.85
Mono	56th	478,024	333,351	212,016	10,041	1,034,432	37,209	1,071,641	48,930		5,000		5,000.00	2.50
Monterey	16th	11,979,800	2,687,680	1,865,485	78,810	16,609,775	2,162,974	18,772,749	1,964,320		122,000	4,880.00	126,880.00	1.40
Napa	27th	5,761,430	3,604,180	1,762,555	261,370	11,389,535	711,450	12,100,985	1,445,090					1.34—1.64
Nevada	21st	2,713,900	2,636,965	1,046,800	55,350	6,453,015	718,616	7,171,631	442,305					2.05—2.45
Orange	15th	6,789,515	2,451,190	1,377,990	107,625	10,726,320	1,156,596	11,882,916	230,515		90,000		90,000.00	1.20—1.55
Placer	28th	4,152,870	2,016,715	853,135	97,165	7,119,885	2,347,500	9,467,385	1,012,870		52,000		52,000.00	1.60—1.95
Plumas	50th	1,403,979	454,166	311,990	3,550	2,173,685	82,594	2,256,279	191,148		35,100		35,100.00	2.00
Riverside	20th	6,213,261	3,435,125	1,133,760	87,575	10,869,721	2,628,664	13,498,385	670,789		150,000		150,000.00	1.50—2.00
Sacramento	5th	19,020,500	9,261,570	4,642,140	524,740	33,448,950	1,569,534	35,018,484	1,569,410	30,000	392,500	17,855.00	410,355.00	1.90—1.85
San Benito	43d	4,124,150	947,065	914,500	24,860	6,010,575	265,103	6,275,678	1,351,545		10,000		10,000.00	1.37—1.70
San Bernardino	10th	8,684,655	4,181,550	1,323,620	139,925	14,329,750	4,358,173	18,687,923	798,575					1.60—2.00
San Diego	9th	11,118,441	4,083,623	2,391,823	112,211	17,706,098	2,635,516	20,341,614	1,897,975		130,000	4,000.00	134,000.00	1.75—2.25
San Francisco	1st	191,804,510	96,631,790	89,859,788	41,682,743	419,978,831	376,710	420,355,541	48,690,939	337,340	250,000		250,000.00	1.60—2.00
San Jose	8th	19,600,504	6,542,634	3,769,322	688,490	30,600,350	2,706,817	33,307,167	4,491,256		108,000		108,000.00	1.20—1.60
San Luis Obispo	25th	8,133,632	1,635,841	1,910,701	167,759	11,847,933	1,230,168	13,078,101	1,713,352		57,000		57,000.00	1.33—1.73
San Mateo	32d	8,632,895	3,584,225	1,952,795	309,300	14,479,215	458,307	14,937,522	1,316,760		48,000		48,000.00	1.205—1.77
Santa Barbara	17th	9,093,647	2,703,615	1,601,795	97,730	13,496,787	1,779,484	15,276,271	2,156,529					1.45—1.85
Santa Clara	4th	31,894,505	13,869,400	4,243,365	408,190	50,415,460	1,574,692	51,990,152	8,150,645		42,000		42,000.00	1.04—1.44
Santa Cruz	13th	6,514,540	2,930,295	1,308,675	84,030	10,837,540	703,241	11,540,781	1,377,885		50,000		50,000.00	1.50—1.95
Shasta	22d	4,742,351	1,984,974	1,988,256	101,317	8,816,898	1,661,616	10,478,514	533,549		43,000		43,000.00	1.40—1.75
Sierra	54th	1,070,220	344,850	188,080	3,670	1,606,820	130,042	1,736,862	85,445		2,900		2,900.00	2.31—2.75
Siskiyou	24th	4,795,303	1,561,765	1,291,345	217,440	7,865,853	1,683,885	9,549,738	819,886		35,200		35,200.00	1.35—1.60
Solano	12th	10,919,982	3,918,782	1,923,852	115,841	16,878,457	1,108,583	17,987,040	2,817,906					1.00—1.40
Sonoma	6th	14,987,570	6,126,805	2,847,335	299,490	24,261,200	1,996,416	26,257,616	3,561,345		107,000		107,000.00	1.24—1.60
Stanislaus	38th	7,592,585	1,428,255	1,669,130	117,595	10,807,565	1,596,273	12,403,838	2,311,870			5,000.00	5,000.00	1.28—1.60
Sutter	46th	4,271,845	836,280	722,015	36,880	5,867,020	601,889	6,468,909	1,045,548		11,000		11,000.00	1.80
Tehama	36th	6,389,235	1,715,550	1,929,990	123,440	10,158,215	1,082,752	11,240,967	1,341,270	15,000	23,000	73.00	33,000.00	1.20—1.56
Trinity	52d	747,871	438,564	290,764	24,921	1,502,120		1,502,120	31,168		17,500		17,500.00	2.90
Tulare	18th	9,500,020	2,433,491	1,970,482	127,486	14,031,479	2,444,553	16,476,032	2,003,624					1.15—1.50
Tuolumne	34th	3,586,930	2,097,115	799,410	21,200	6,504,655	184,000	6,688,655	861,325		2,000		2,000.00	1.10—1.60
Ventura	30th	5,451,481	1,538,445	1,492,140	90,369	8,572,435	826,061	9,398,496	1,135,326					1.50—1.90
Yolo	31st	10,853,671	2,312,360	1,416,970	215,240	14,804,241	1,323,637	16,127,878	1,933,546					95—1.30
Yuba	41st	2,687,640	1,292,165	993,675	118,095	5,091,575	508,320	5,599,895	615,220					1.65—2.00
Totals		\$690,974,783	\$284,226,533	\$200,164,271	\$50,572,275	1,225,937,862	\$ 64,812,603	1,290,750,465	\$145,521,044	\$1,424,513	\$3,088,900	\$87,042.75	\$3,175,942.75	

\*Includes "solvent credits."

†Includes special school tax of 36 3 cents.

NOTE —Where two rates of taxation are given, the lesser rate is that levied upon property situate within the limits of incorporated cities or towns, such property being exempt from road tax.



...REPORT...

OF

HARRY BAEHR

AUDITOR

OF THE

CITY AND COUNTY OF SAN FRANCISCO

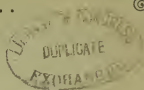
FOR THE

FISCAL YEAR ENDING JULY 31, 1903



SAN FRANCISCO  
COMMERCIAL PUBLISHING CO.

1903



JUN 30 1903

17.03  
J. J. D.



...REPORT...  
OF  
HARRY BAEHR  
AUDITOR  
OF THE  
CITY AND COUNTY OF SAN FRANCISCO  
FOR THE  
FISCAL YEAR ENDING JUNE 30, 1903



SAN FRANCISCO  
COMMERCIAL PUBLISHING CO  
1903









HARRY BAEHR  
Auditor



# AUDITOR'S REPORT.

SAN FRANCISCO, September 26, 1903.

Honorable E. E. Schmitz,

Mayor City and County of San Francisco.

DEAR SIR—I have the honor to herewith submit for your consideration my second Annual Report, as provided for in Article XVI, Section 9, of the Charter, containing a full description of the operations of the Financial Department under my supervision for the Fiscal Year ending June 30, 1903.

During the year I have personally inspected and taken receipts for over seventy-five thousand demands on the treasury. These claims necessitated an enormous amount of clerical work since they have to be credited to the proper appropriations, etc., and it is with pleasure I note that the expenditures were strictly within the amount provided for in the Budget. I have also investigated each and every ordinance, bill and resolution demanding my attention to the receipt and disbursement of the finances of the Municipality and have given them the proper consideration.

It is very gratifying to state that before another year expires the bonded indebtedness of the Park Improvement Bonds of 1874-75 will be fully paid up, leaving the city practically without debt. In the past thirty years the taxpayers have wiped out of existence an enormous debt, viz: the Park Improvement Bonds of 1871-2 and 1874-5, City Hall Construction Bonds, Dupont Street Widening Bonds, Montgomery Avenue Bonds and the House of Correction Bonds.

In compiling the following report I have taken great pains in perfecting a comprehensive statement of the financial condition of the several departments, boards and commissions, and a general resume of the transactions of each as presented.

Attention is respectfully called to the "*Recapitulation of Demands Audited*," since it will enable you to distinguish at a glance the general distribution of the revenues of the different funds. I have segregated the several accounts and in classified form shown the amount of the specific appropriations allowed by the Board of Supervisors, the amount audited for salaries, wages, supplies, material furnished, etc., together with the total amount of each.

Very respectfully,

HARRY BAEHR,

Auditor.

## DEMANDS AUDITED.

DURING THE FISCAL YEAR 1902-1903, ENDING JUNE 30, 1903.  
ON GENERAL FUND.

Account.	Amount.	Total.
ADVERTISING FOR CITY AND COUNTY OFFICERS.	\$13,996 54	\$13,996 54
ASSESSMENT ROLL—		
Compiling, computing, experting, etc. . . . .	10,492 00	10,492 00
ASSESSOR'S FIELD DEPUTIES' EXPENSES—		
Livery . . . . .	706 55	
Incidentals . . . . .	294 45	1,000 00
ASSESSOR'S MAP EXPENSES—		
Extra clerks . . . . .	2,281 25	
Maps, charts, etc. . . . .	216 27	2,497 52

## AUDITOR.

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
<b>BURIAL OF INDIGENT DEAD—</b>		
Alms-house . . . . .	\$ 60 68	
Coroner . . . . .	242 93	
Health Department . . . . .	269 48	
City and County Hospital . . . . .	204 33	
Mount St. Joseph Asylum . . . . .	145 19	
Miscellaneous . . . . .	322 00	\$1,244 61
<b>CITY DIRECTORIES—</b>	500 00	500 00
<b>COURT ORDERS—</b>		
Miscellaneous . . . . .	2 10	2 10
<b>CORONER'S EXPENSES—</b>		
Basket . . . . .	50 00	
Boarding horses . . . . .	900 00	
Chemicals . . . . .	15 24	
Dry goods . . . . .	63 52	
Fuel . . . . .	19 65	
Furniture . . . . .	32 00	
Harness . . . . .	88 60	
Hardware . . . . .	109 88	
Horse clipping . . . . .	7 50	
Horseshoeing . . . . .	120 00	
Incidentals . . . . .	143 32	
Janitorial services . . . . .	32 58	
Lumber and mill work . . . . .	23 42	
Lamps and repairs . . . . .	37 25	
Paints . . . . .	6 70	
Photographing unknown dead . . . . .	100 00	
Recovery of bodies from San Francisco Bay . . . . .	590 00	
Scales . . . . .	55 50	
Rent of Morgue . . . . .	720 00	
Rubber goods . . . . .	135 90	
Wagon and repairs . . . . .	460 05	
Washing . . . . .	30 00	3,741 11
<b>DEPARTMENT OF ELECTIONS—</b>		
Advertising election notices . . . . .	1,279 70	
Ballots and paper . . . . .	3,200 97	
Binding registers, etc. . . . .	807 99	
Blue prints . . . . .	5 40	
Collation . . . . .	60 80	
Draughting . . . . .	31 20	
Dry goods . . . . .	12 45	
Erecting and taking down booths . . . . .	9,897 33	
Expressage . . . . .	426 70	
Freight charges . . . . .	28 65	
Furnishings for election booths . . . . .	1,863 54	
Glass and glazing . . . . .	10 00	
Hardware . . . . .	377 53	
Ice . . . . .	30 20	
Incidentals . . . . .	50 60	
Index (printing) . . . . .	7,325 30	
Livery and carriage hire . . . . .	676 90	
Lumber and mill work . . . . .	1,129 50	
Paints, oils . . . . .	13 92	
Paper (wrapping) . . . . .	30 75	
Postage . . . . .	1,505 00	
Printing . . . . .	2,643 97	
Rent of polling places . . . . .	3,980 00	
Rubber stamps . . . . .	129 55	
Signs . . . . .	59 90	
Stationery . . . . .	200 40	
Telephone service . . . . .	254 55	
Vehicle repairs . . . . .	60 00	36,092 80
<b>DEPARTMENT OF ELECTRICITY—</b>		
General maintenance . . . . .		
Brass material . . . . .	97 53	
Brooms and brushes . . . . .	10 10	
Castings and forgings . . . . .	89 48	
Cement . . . . .	838 24	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Chemicals . . . . .	\$61 52	
Dry goods . . . . .	51 65	
Electric supplies . . . . .	7,122 33	
Frames and mouldings . . . . .	32 82	
Fuel . . . . .	79 55	
Furniture . . . . .	1,287 00	
Gravel and rock . . . . .	55 95	
Harness . . . . .	239 75	
Hardware . . . . .	1,418 94	
Horse keeping and livery . . . . .	1,505 90	
Horseshoeing . . . . .	206 20	
Horses . . . . .	400 00	
Incidentals . . . . .	7 85	
Lamps and repairs . . . . .	379 27	
Leather and findings . . . . .	129 74	
Lumber and mill work . . . . .	969 38	
Machinery, etc. . . . .	897 84	
Paints and oils . . . . .	703 09	
Marble . . . . .	32 67	
Photo material . . . . .	180 57	
Printing . . . . .	31 50	
Removal of rubbish . . . . .	17 00	
Rent of registers . . . . .	13 60	
Repairs to tools . . . . .	68 69	
Rubber goods . . . . .	217 59	
Stationery . . . . .	72 20	
Teaming, etc. . . . .	15 00	
Typewriting supplies, etc. . . . .	4 00	
Wagon material and new wagon . . . . .	698 30	
Washing . . . . .	262 30	
Wire . . . . .	1,495 79	\$19,193 34
DEPARTMENT OF ELECTRICITY—CONSTRUCTION		
Bridge for station . . . . .	186 00	
Cable and wire . . . . .	4,633 93	
Castings . . . . .	49 89	
Cement . . . . .	12 75	
Concrete work . . . . .	493 00	
Furnishing station . . . . .	156 70	
Iron work . . . . .	440 00	
Lumber and millwork . . . . .	3,242 00	
Marble . . . . .	8 00	
Plumbing . . . . .	480 00	9,702 27
EXAMINING BOOKS AND ACCOUNTS—		
Public offices . . . . .	1,500 00	1,500 00
Quasi-public Corporations . . . . .	1,500 00	1,500 00
FURNITURE—		
For public buildings . . . . .	8,020 41	
For police Station, Fourth and Clara streets . . . . .	2,948 85	
For County Clerk . . . . .	1,957 48	
For City and County Hospital, nurses' quarters . . . . .	772 90	
For Coroner's office . . . . .	1,226 85	14,926 49
FIRE DEPARTMENT, RUNNING EXPENSES—		
Apparatus . . . . .	829 35	
Badges . . . . .	168 75	
Blue prints . . . . .	10 35	
Brass material . . . . .	1,587 32	
Boilers . . . . .	268 50	
Brooms and brushes . . . . .	1,198 59	
Castings and forgings . . . . .	1,229 30	
Cement . . . . .	5 25	
Compensation for damaging carpet . . . . .	53 65	
Drugs and chemicals . . . . .	1,386 48	
Dry goods . . . . .	62 27	
Electrical power . . . . .	302 90	
Elevator repairs . . . . .	10 25	
Forage . . . . .	27,520 77	
Fuel . . . . .	10 710 85	
Furniture . . . . .	1,657 10	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Greek fire . . . . .	\$ 115 20	
Hardware and electrical supplies . . . . .	5,488 92	
Harness and repairs . . . . .	1,150 25	
Heater . . . . .	442 56	
Horses . . . . .	10,370 00	
Horse clipping . . . . .	228 39	
Horse keeping . . . . .	740 00	
Hose . . . . .	5,864 00	
Hydrants set and reset . . . . .	19,373 00	
Incidentals . . . . .	50 00	
Iron and steel supplies . . . . .	195 23	
Ladders . . . . .	321 27	
Lamps and repairs . . . . .	638 05	
Leather and findings . . . . .	440 87	
Life saving nets . . . . .	72 00	
Locksmithing . . . . .	38 75	
Lumber and mill work . . . . .	948 10	
Manure pit . . . . .	183 00	
Meter tests . . . . .	3 00	
Paper . . . . .	57 49	
Paints, oils, etc. . . . .	2,597 01	
Pattern work . . . . .	314 78	
Pipe covering . . . . .	14 05	
Plans and specifications . . . . .	25 00	
Pottery . . . . .	1 00	
Oil . . . . .	1,608 46	
Oil tank . . . . .	834 40	
Rents . . . . .	1,100 00	
Repairs to rolling stock . . . . .	972 34	
Repairs to tools . . . . .	34 61	
Rubber goods . . . . .	1,189 84	
Rubber tires . . . . .	922 05	
Scavenger work . . . . .	2,040 00	
Springs . . . . .	495 74	
Tubing . . . . .	433 04	\$106,304 68
FOURTH OF JULY EXPENSES . . . . .	2,498 40	2,498 40
GRAND JURY EXPENSES—		
Expert services . . . . .	459 25	
Stenographers . . . . .	781 68	
Incidentals . . . . .	128 70	
Books . . . . .	4 00	1,373 63
DEPARTMENT OF PUBLIC HEALTH—		
BOARD OF HEALTH—		
Cablegram . . . . .	16 38	
Drugs, chemicals and instruments . . . . .	1,424 48	
Dry goods . . . . .	11 68	
Engrossing resolutions . . . . .	40 00	
Frames . . . . .	14 00	
Hardware . . . . .	128 53	
Ice . . . . .	5 30	
Incidentals . . . . .	151 95	
Laboratory supplies . . . . .	133 20	
Lumber and mill work . . . . .	7 00	
Newspaper clippings . . . . .	44 50	
Rent . . . . .	\$10 transfer to U. N.	
Samples . . . . .	24 30	
Sterilizer . . . . .	30 00	
Subscriptions to papers . . . . .	30 00	
Towel service . . . . .	60 00	
Transportation and livery . . . . .	3,877 20	5,990 42
ALMSHOUSE—		
Blacksmithing . . . . .	157 30	
Cigars and tobacco . . . . .	992 84	
Clocks . . . . .	22 00	
Disinfectants . . . . .	32 68	
Drugs and chemicals . . . . .	1,000 00	
Dry goods and clothing . . . . .	2,769 74	
Fire extinguishers . . . . .	180 00	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Fuel . . . . .	4,300 00	
Furniture . . . . .	1,258 60	
Filter tube . . . . .	2 00	
Forage . . . . .	2,792 09	
Groceries and provisions . . . . .	32,518 25	
Hardware . . . . .	1,577 12	
Harness . . . . .	234 50	
Horse hire . . . . .	21 00	
Horseshoeing . . . . .	416 75	
Horses . . . . .	517 00	
Hose . . . . .	60 00	
Ice . . . . .	132 51	
Incidentals . . . . .	117 40	
Kitchen utensils . . . . .	73 18	
Lamps and repairs . . . . .	64 00	
Leather and findings . . . . .	619 99	
Machinery . . . . .	410 65	
Milk . . . . .	3,844 56	
Oil . . . . .	873 81	
Paints, etc. . . . .	542 23	
Repairs to boiler . . . . .	113 09	
Repairing wells . . . . .	150 00	
Rock . . . . .	13 50	
Rubber goods . . . . .	174 45	
Scales . . . . .	136 75	
Seeds . . . . .	62 45	
Stationery . . . . .	23 06	
Veterinary service . . . . .	132 50	
Wagon . . . . .	462 00	
Wagon repairs . . . . .	1,022 75	
Wines and liquors . . . . .	1,613 39	\$50,439 26
CITY AND COUNTY HOSPITAL EXPENSES—		
Brooms and brushes . . . . .	46 46	
Chamber disinfecting . . . . .	997 50	
Crockery and glassware . . . . .	74 33	
Drugs, chemicals and surgical instruments . . . . .	9,439 43	
Dry goods and clothing . . . . .	5,361 00	
Disinfectants . . . . .	11 25	
Engrossing . . . . .	29 40	
Electrical supplies . . . . .	185 00	
Fuel . . . . .	4,306 35	
Furniture . . . . .	475 48	
Forage . . . . .	693 66	
Filters . . . . .	17 20	
Groceries and provisions . . . . .	32,574 88	
Harness . . . . .	206 33	
Hardware and kitchen furniture . . . . .	1,775 88	
Horseshoeing . . . . .	153 75	
Ice . . . . .	461 75	
Incidentals . . . . .	369 90	
Lumber and millwork . . . . .	27 50	
Machinery repairs . . . . .	377 95	
Milk . . . . .	6,794 24	
Paper bags . . . . .	10 02	
Paints, oils and glass . . . . .	39 75	
Photo supplies . . . . .	171 10	
Plumbing . . . . .	46 75	
Rubber goods . . . . .	280 47	
Stationery . . . . .	35 14	
Sundry repairs . . . . .	437 54	
Tallow . . . . .	125 04	
Wagon material and repairs . . . . .	478 95	
Wines and liquors . . . . .	953 10	66,987 10
EMERGENCY HOSPITAL EXPENSES—		
Brushes . . . . .	12 12	
Crockery and glassware . . . . .	9 19	
Disinfectants . . . . .	1 20	
Drugs and chemicals . . . . .	1,044 29	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Dry goods . . . . .	\$167 95	
Forage . . . . .	149 70	
Fuel . . . . .	2 45	
Furniture . . . . .	6 00	
Electrical material . . . . .	52 00	
Groceries and provisions . . . . .	573 74	
Hardware . . . . .	108 69	
Harness and repairs . . . . .	213 50	
Horse keeping . . . . .	1,195 00	
Horseshoeing . . . . .	453 25	
Ice . . . . .	16 70	
Incidentals . . . . .	79 95	
Lamps and repairs . . . . .	36 73	
Liquors . . . . .	152 75	
Paints . . . . .	22 10	
Paper . . . . .	10 50	
Photographic supplies . . . . .	12 50	
Postage . . . . .	88 00	
Rent . . . . .	50 00	
Repairs to vehicles . . . . .	642 45	
Rubber goods . . . . .	27 73	
Transportation . . . . .	330 00	
Veterinary service . . . . .	20 00	
Washing . . . . .	1,080 00	
X-ray supplies . . . . .	3 80	\$7,162 31
<b>LEPER HOSPITAL EXPENSES—</b>		
Cartage . . . . .	5 50	
Drugs and chemicals . . . . .	112 82	
Dry goods and clothing . . . . .	222 93	
Fuel . . . . .	277 75	
Furniture . . . . .	18 42	
Hardware . . . . .	79 68	
Mill work . . . . .	4 50	
Provisions . . . . .	3,596 67	
Rubber goods . . . . .	2 61	4,320 88
<b>SMALL POX HOSPITAL EXPENSE—</b>		
(Demands audited from regular appropriation.)		
Drugs . . . . .	8 95	
Dry goods . . . . .	2 25	
Forage . . . . .	70 51	
Fuel . . . . .	75 55	
Hardware . . . . .	16 12	
Incidentals . . . . .	6 96	
Provisions, etc. . . . .	278 77	
Milk . . . . .	28 14	
Plumbing . . . . .	15 00	702 25
<b>SMALL POX HOSPITAL—(Demands audited from</b>		
<b>urgent necessity appropriation.)</b>		
Blacksmithing . . . . .	57 70	
Dry goods . . . . .	105 53	
Drugs, etc. . . . .	288 10	
Forage . . . . .	169 56	
Fuel . . . . .	202 70	
Furniture . . . . .	74 63	
Groceries and provisions . . . . .	3,130 41	
Harness . . . . .	53 00	
Horses . . . . .	250 00	
Hardware . . . . .	94 66	
Salary of physician . . . . .	1,800 00	
Rubber goods . . . . .	13 51	6,239 82
<b>INTERMENT OF EX-UNION SOLDIERS AND</b>		
<b>SAILORS . . . . .</b>		
JURY FEES AND WITNESS' EXPENSES—	3,000 00	3,000 00
Jury fees . . . . .	22,532 80	
Witness' expenses . . . . .	2,074 80	24,607 60
<b>JURY EXPENSES IN CRIMINAL CASES—</b>		
Meals and lodging . . . . .	904 50	904 50



## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
<b>LIGHTING STREETS AND PUBLIC BUILDINGS—</b>		
Lighting public buildings with gas . . . . .	\$ 9,469 72	
Lighting public buildings with electricity . . . . .	17,383 45	
Lighting streets with gas . . . . .	138,815 06	
Lighting streets with electricity . . . . .	107,366 72	
Lighting city hall lamps . . . . .	353 00	
Rent of gas governors . . . . .	311 70	
Incidentals . . . . .	26 50	
Mantels . . . . .	74 22	
Regulators . . . . .	498 75	
Illuminating dome, K. of P. conclave . . . . .	706 21	\$274,996 33
<b>LAW AND MOTION CALENDAR . . . . .</b>	2,400 00	2,400 00
<b>LICENSE BLANKS, TAGS AND NUMBERS . . . . .</b>	1,912 58	1,912 58
<b>MAINTENANCE OF JAILS—</b>		
Blacksmithing . . . . .	44 30	
Brooms and brushes . . . . .	12 39	
Buggies and top . . . . .	615 00	
Cow . . . . .	16 70	
Drugs . . . . .	28 00	
Dry goods . . . . .	43 84	
Forage . . . . .	645 39	
Furniture . . . . .	337 20	
Filter . . . . .	12 50	
Hardware . . . . .	1,023 10	
Horse shoeing and clipping . . . . .	695 50	
Harness . . . . .	382 05	
Lumber and mill work . . . . .	3 00	
Livery . . . . .	77 50	
Paints . . . . .	21 41	
Scavenger . . . . .	132 00	
Veterinary service . . . . .	52 50	
Wagon . . . . .	125 00	
Vehicle repairs . . . . .	431 65	4,699 03
<b>MAINTENANCE OF MINORS—</b>		
Feeble Minded Home . . . . .	20,715 00	
Magdalen Asylum . . . . .	7,121 50	
Non-Sectarian School . . . . .	7,000 00	
Preston School of Industry . . . . .	2,795 44	
Whittier State School . . . . .	4,061 15	41,693 09
<b>MEMORIAL DAY . . . . .</b>	499 25	499 25
<b>MAYOR'S CONTINGENT EXPENSES . . . . .</b>	3,600 00	3,600 00
<b>MONEY PAID IN ERROR AND REFUNDED . . . . .</b>	1,134 10	1,134 10
<b>OPENING DUNCAN STREET . . . . .</b>	12,000 00	12,000 00
<b>OPENING LYON STREET . . . . .</b>	6,500 00	6,500 00
<b>POLICE CONTINGENT EXPENSES . . . . .</b>	7,999 92	7,999 92
<b>POLICE STATION, RENTS OF . . . . .</b>	5,184 00	5,184 00
<b>POLICE PHOTOGRAPHIC AND LAUNDRY SUPPLIES . . . . .</b>	699 39	699 39
<b>POLICE PATROL EXPENSES—</b>		
Cartage . . . . .	28 00	
Concrete and material . . . . .	60 00	
Construction of patrol stable . . . . .	6,971 22	
Drugs and chemicals . . . . .	3 10	
Fuel . . . . .	8 70	
Groceries . . . . .	40 49	
Forage . . . . .	3,423 98	
Furniture . . . . .	125 75	
Hardware and scales . . . . .	462 26	
Harness . . . . .	1,468 50	
Hose . . . . .	23 42	
Horses . . . . .	700 00	
Horse keeping . . . . .	6,864 50	
Horse-shoeing and clipping . . . . .	1,946 83	
Lamps and repairs . . . . .	191 92	
Lumber . . . . .	1,157 90	
Rents . . . . .	328 00	
Plumbing . . . . .	47 60	
Paints, etc. . . . .	185 95	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Typewriters . . . . .	\$451 50	
Veterinary services . . . . .	301 25	
Wagon . . . . .	444 00	
Wagon repairs . . . . .	1,843 90	
Washing . . . . .	113 29	\$27,065 08
PRINTING ORDINANCES . . . . .	2,382 85	2,382 85
PRINTING TRANSCRIPTS ON APPEAL . . . . .	2,528 14	2,528 14
PUBLIC POUND EXPENSES—		
Destroying and feeding animals . . . . .	5,993 60	5,993 60
PUBLISHING DELINQUENT TAX LIST . . . . .	2,000 00	2,000 00
REBINDING BOOKS . . . . .	3,165 00	3,165 00
STATIONERY FOR PUBLIC OFFICERS—		
Alms House . . . . .	128 98	
Assessor . . . . .	3,991 94	
Auditor . . . . .	1,759 91	
Board of Health . . . . .	1,243 71	
Board of Public Works . . . . .	3,157 65	
Board of Supervisors, including J. J. Hassell's account . . . . .	2,951 00	
City Attorney . . . . .	183 27	
City and County Hospital . . . . .	639 52	
Civil Service Commission . . . . .	615 93	
Coroner . . . . .	319 13	
County Clerk . . . . .	3,312 97	
Delinquent Tax Collector . . . . .	202 00	
Department of Electricity . . . . .	716 64	
District Attorney . . . . .	407 51	
Emergency Hospital . . . . .	171 44	
Fire Department . . . . .	923 99	
Fire Marshal . . . . .	29 48	
Grand Jury . . . . .	97 96	
Justice Court . . . . .	637 60	
Law Library . . . . .	151 76	
Mayor . . . . .	4 98	
Police Department . . . . .	3,244 11	
Police Courts . . . . .	1,914 92	
Recorder . . . . .	119 93	
Sheriff . . . . .	828 20	
Superior Courts . . . . .	771 29	
Tax Collector . . . . .	2,955 04	
Treasurer . . . . .	1,287 63	32,768 58
SHERIFF'S EXPENSES—		
Horse keeping and livery . . . . .	995 85	
Horse shoeing . . . . .	72 00	
Harness and repairs . . . . .	47 00	
Veterinary services . . . . .	5 00	1,119 85
SUBSISTENCE OF PRISONERS— POLICE DEPARTMENT—		
Drugs . . . . .	35 60	
Dry Goods . . . . .	450 12	
Fuel . . . . .	478 35	
Furniture . . . . .	89 30	
Groceries and provisions . . . . .	4,064 54	
Hardware . . . . .	360 33	
Ice . . . . .	35 70	
Paints . . . . .	64 34	
Rubber goods . . . . .	139 00	
Washing . . . . .	31 52	5,748 80

## AUDITOR.

9

## DEMANDS AUDITED—Continued.

Account.	Jail No. 1	Jail No. 2	Jail No. 3	Total
<b>SUBSISTENCE OF PRISONERS—</b>				
<b>SHERIFF—</b>				
Cows . . . . .		\$110 00		
Brooms and brushes . . . . .	\$ 40 70	17 70	\$ 16 85	
Drugs and chemicals . . . . .	221 14	392 73	125 51	
Dry goods and clothing . . . . .	327 60	489 19	307 45	
Fuel . . . . .	557 90	1,402 98	810 44	
Furniture . . . . .		57 00	10 70	
Forage . . . . .		2,982 95	30 33	
Groceries and provisions . . . . .	7,602 20	12,731 01	6,331 40	
Hardware . . . . .	118 74	107 67	58 14	
Harness . . . . .			6 50	
Horse shoeing . . . . .		34 75		
Ice . . . . .	71 40	26 20	15 03	
Leather . . . . .	257 25	714 97	91 76	
Milk . . . . .	159 10	367 99	173 26	
Paints . . . . .	12 51	32 00	28 48	
Rent of filters . . . . .		42 50	7 50	
Removing rubbish . . . . .		12 00		
Rubber goods . . . . .	8 50	39 50	5 00	
Tobacco . . . . .	64 40	105 50	49 50	
Veterinary services . . . . .		24 25		\$87,299 67
<b>Totals . . . . .</b>	<b>\$9,441 04</b>	<b>\$19,790 98</b>	<b>\$8,067 65</b>	<b>\$889,039 96</b>

Account.	Amount.	Total.
<b>TAXES REFUNDED . . . . .</b>	<b>\$4,321 21</b>	<b>\$4,321 21</b>
TAX COLLECTOR'S LIVERY . . . . .	142 00	142 00
TELEPHONE SERVICE . . . . .	8,351 34	8,351 34
TYPE WRITING MACHINES FOR RECORDER . . . . .	1,575 00	1,575 00
TYPE WRITING MACHINES FOR OTHER DEPARTMENTS—	500 00	500 00
<b>URGENT NECESSITY—</b>		
Advertising State, City and County by State Board of Trade . . . . .	1,200 00	
Abstract of title . . . . .	196 00	
Annual dues League of Municipalities . . . . .	120 00	
Bon-fires . . . . .	64 50	
Bond expert . . . . .	100 00	
Cases on appeal . . . . .	35 90	
Cartage . . . . .	3 75	
Carriage hire . . . . .	72 00	
City and County Hospital expenses . . . . .	77 58	
Cleaning Chinatown . . . . .	8,036 85	
Compromise suits . . . . .	336 00	
Contribution to Sloat monument . . . . .	25 00	
Conveying prisoners to State institutions . . . . .	143 70	
Dry goods . . . . .	15 00	
Emergency Hospital expenses . . . . .	287 04	
Expert service and testimony . . . . .	1,799 15	
Expert service, Fire Department. (Atkinson) . . . . .	180 00	
Expert service, City and County offices. (Hassell) . . . . .	1,762 50	
Engrossing resolutions . . . . .	100 00	
Examination of steamer "Progresso" . . . . .	350 00	
Expense of Charter amendments . . . . .	59 00	
Fees advanced City Attorney . . . . .	421 20	
Fees advanced District Attorney . . . . .	10 00	
Fitting up court-room . . . . .	1 0 00	
Floral offerings . . . . .	200 00	
Incidentals for Auditor . . . . .	83 30	
Incidentals for Assessor . . . . .	52 50	
Incidentals for City Attorney . . . . .	75 70	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Incidentals for County Clerk .....	\$57 30	
Incidentals for Supervisors .....	43 85	
Incidentals for Tax Collector .....	87 80	
Incidentals for Treasurer .....	71 25	
Ice .....	53 06	
Law books .....	230 00	
Lighting City Hall dome .....	350 00	
Map of Recorder .....	40 00	
Mimeographing .....	17 75	
Option of purchase of lot for Police Department..	1,000 00	
Painting .....	115 50	
Printing in re right of way .....	44 15	
Printing circulars .....	320 00	
Recorder's folio clerks .....	4,100 64	
Rents .....	30 00	
.....\$10 from Health Ex)		
Rent of filters .....	112 50	
Repairs, sundry .....	29 50	
Revising ordinances .....	500 00	
Serving subpoenas .....	164 05	
Stenographer (Civil Service) .....	236 66	
Stenographer (Mayor) .....	35 00	
Subscription to papers .....	22 50	
Transcribing testimony .....	237 00	
Tax Collector (extra clerks) .....	1,700 00	
Transportation of coin to State Treasurer.....	855 60	
Telegraph operators .....	19 90	
Telegrams .....	23 35	
Typewriting ordinances .....	79 00	
Water Committee Investigation.....	101 75	\$ 26,644 78
Small Pox Hospital Expense—(See page 6) .....		
WATER FOR MUNICIPAL PURPOSES .....	14,049 80	
For hydrants .....	93,553 50	107,603 30
WATER INVESTIGATION .....	702 10	702 10
DEMANDS AUDITED ON THE SURPLUS ACCOUNT OF 1902-03—		
Purchase of land cor. Drumm and Davis streets, part payment .....	3,000 00	
Tax Collector's extra clerks .....	2,000 00	
Printing reports .....	358 00	
Pound Keeper's expenses—	2,436 85	
Justices' clerk—services .....	493 25	
Judgments .....	20 00	
Opening Cole street .....	1,000 00	
Lighting public buildings .....	281 15	
Dry goods .....	78 15	9,667 40
DEMANDS AUDITED DURING THE FISCAL YEAR 1902-03, FROM THE FOLLOWING APPROPRIA- TIONS OF THE GENERAL FUND OF 1901-02, BY REASON OF UNFINISHED CONTRACTS, THE AMOUNT SET ASIDE BY THE AUDITOR FOR PAYMENT OF SAME, ALSO DEMANDS PRE- SENTED TOO LATE FOR ENTRY IN THE BOOKS OF 1901-02.		
PAVING AND RE-PAVING STREETS—		
Market street between Van Ness and Twelfth street..	3,877 15	
Sansome st., between Washington and Jackson sts...	3,180 64	
Post street, between Powell and Taylor street.....	3,712 70	
Hayes st., between Van Ness avenue and Laguna st..	7,069 68	
Clay and Washington streets .....	10,752 67	
Van Ness avenue, between Hayes and Fulton streets.	9,887 75	
Van Ness avenue, between Bush and Pine streets....	6,669 11	
Sutter street, between Grant ave. and Stockton st....	3,000 84	
Montgomery street, between Washington and Jackson	3,319 42	
Mission road .....	13,352 48	
Commercial st., bet. Montgomery and Leidesdorff sts.	1,171 45	
CONSTRUCTION OF SEWERS—		
"H" street, bet. Seventh and Eighth avenues.....	7,875 00	
Sixth street, bet. Harrison and Bryant streets.....	9,423 50	
Sunset sewer .....	29,181 00	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Army street sewer . . . . .	\$30,834 00	
ERECTING FIRE ALARM STATION, CITY HALL....	7,492 50	
PARK EMERGENCY HOSPITAL—		
Tiling, etc. . . . .	843 00	
ERECTING POLICE STATION, 4TH AND CLARA STS	23,992 37	
PURCHASE SITE FOR HOSPITAL—		
Pcst House . . . . .	8,000 00	
Purchase of right of way . . . . .	6,055 00	
JUDGMENTS . . . . .	25,035 00	
BOARD OF HEALTH . . . . .	60 00	
DEPARTMENT OF ELECTRICITY . . . . .	560 00	
DEPARTMENT OF ELECTIONS . . . . .	4,580 00	
EMERGENCY HOSPITAL . . . . .	252 33	
FITTING UP ROOMS AT CITY HALL . . . . .	925 00	
FIRE DEPARTMENT . . . . .	12,563 00	
FURNITURE FOR PUBLIC BUILDINGS . . . . .	111 80	
HOSPITAL, CITY AND COUNTY . . . . .	35 00	
JURY FEES . . . . .	40 00	
LIGHTING STREETS AND PUBLIC BUILDINGS . . . . .	24 55	
MONEY REFUNDED . . . . .	2 00	
MUNICIPAL REPORTS . . . . .	4,900 00	
POLICE RENTS . . . . .	66 00	
POLICE PATROL . . . . .	3 00	
REPAIRS TO CITY HALL AND HALL OF JUSTICE..	75 00	
STATIONERY FOR PUBLIC OFFICERS . . . . .	1,339 57	
SUBSISTENCE OF PRISONERS—		
Sheriff . . . . .	209 14	
Police Department . . . . .	16 16	
TAXES REFUNDED . . . . .	114 16	
URGENT NECESSITY . . . . .	2,200 12	\$242,802 09
Total miscellaneous demands . . . . .		\$1,291,399 18
SALARIES, ETC.		
REPORTERS' EXPENSES — COURT ORDERS		
(FEES)—		
Superior Court, Department No. 6 . . . . .	\$5,204 55	
Superior Court, Department No. 7 . . . . .	1,184 00	
Superior Court, Department No. 11 . . . . .	3,841 30	
Superior Court, Department No. 12 . . . . .	7,034 55	\$17,264 40
LEGISLATIVE DEPARTMENT—		
Supervisors' clerk and assistants . . . . .	44,083 27	44,083 27
Clerks of Board of Equalization . . . . .	430 00	430 00
EXECUTIVE DEPARTMENT—		
Mayor . . . . .	6,000 00	
Secretary and assistants . . . . .	4,200 00	10,200 00
Auditor . . . . .	3,969 96	
Deputy and assistants . . . . .	14,400 00	18,369 96
Assessor, deputy and clerks . . . . .	44,197 68	
Extra clerks . . . . .	44,646 30	88,843 98
Coroner . . . . .	3,969 96	
Deputy and assistants . . . . .	13,620 00	17,619 96
Recorder and assistants . . . . .	12,900 00	
Polls clerks . . . . .	25,969 36	38,869 36
Tax Collector . . . . .	3,969 99	
Deputies and clerks . . . . .	27,300 00	
Extra clerks . . . . .	36,000 00	67,269 99
Treasurer . . . . .	3,969 96	
Deputy and assistants . . . . .	10,800 00	14,799 96
LEGAL DEPARTMENT—		
Judges of Superior Court . . . . .	23,999 04	
Secretary . . . . .	1,800 00	25,799 04
Court interpreters . . . . .	6,000 00	6,000 00
City Attorney . . . . .	4,599 92	
Assistants . . . . .	15,225 00	20,224 92
District Attorney . . . . .	4,599 92	
Assistants . . . . .	32,220 00	37,219 92
County Clerk . . . . .	3,969 96	
Cashier, clerks and assistants . . . . .	72,569 52	76,569 48
Examination of insane persons . . . . .	5,290 00	5,290 00

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
<b>JUSTICES OF THE PEACE</b> . . . . .		
Presiding Judge . . . . .	\$2,700 00	
Associate Justices . . . . .	9,600 00	
Clerk and assistants . . . . .	4,800 00	\$17,100 00
Law Librarian . . . . .	2,400 00	
Messenger . . . . .	840 00	
Binder and repairer . . . . .	900 00	4,140 00
Sheriff . . . . .	8,000 00	
Under Sheriff and assistants . . . . .	76,733 33	84,733 33
Police Judges . . . . .	14,400 00	
Stenographers . . . . .	9,600 00	24,000 00
<b>DEPARTMENT OF ELECTIONS—</b>		
Commissioners and Registrar . . . . .	4,999 80	
Deputies and clerks . . . . .	36,820 05	
Officers of election . . . . .	57,371 24	99,191 09
<b>DEPARTMENT OF CIVIL SERVICE—</b>		
Commissioners, examiner and assistants . . . . .	8,640 00	8,640 00
<b>DEPARTMENT OF ELECTRICITY—</b>		
Electrician . . . . .	2,400 00	
Operators . . . . .	8,076 65	
Inspectors . . . . .	3,500 00	
Electrical engineers . . . . .	2,936 65	
Batterymen . . . . .	705 00	
Instrument maker and finisher . . . . .	9,682 50	
Machinists . . . . .	2,230 50	
Repairers . . . . .	4,012 50	
Stenographer and clerks . . . . .	5,049 00	
Storekeeper . . . . .	297 00	
Cashier and assistant . . . . .	75 00	
Linemen . . . . .	13,003 50	
Wiremen and helpers . . . . .	5,772 30	
Metal workers . . . . .	1,742 90	
Teamsters . . . . .	375 00	
Labor . . . . .	1,938 25	
Painters . . . . .	2,715 80	
Hostlers . . . . .	660 00	
Bricklayers . . . . .	105 00	
Splicer . . . . .	170 00	
Cement finisher . . . . .	34 00	
Pavers . . . . .	98 00	65,579 55
<b>DEPARTMENT OF PUBLIC HEALTH—</b>		
Health officer and assistants . . . . .	50,817 10	
Alms House . . . . .	24,540 95	
City and County Hospital . . . . .	38,000 00	
Emergency Hospital . . . . .	33,430 00	
Leper Hospital . . . . .	3,812 15	
Small Pox Hospital . . . . .	3,497 50	163,097 70
<b>POLICE DEPARTMENT—</b>		
Police Commissioners . . . . .	4,800 00	
Chief of Police and Secretary . . . . .	5,475 96	
Clerk to Chief and property clerk . . . . .	4,572 00	
Captains of police . . . . .	14,196 00	
Lieutenants of police . . . . .	14,733 80	
Detective-sergeants . . . . .	20,640 00	
Sergeants of police . . . . .	52,792 10	
Corporals . . . . .	28,837 83	
Police officers . . . . .	649,076 70	
Police surgeon . . . . .	1,500 00	
Photographer . . . . .	1,200 00	
Matrons and cook . . . . .	2,160 00	
Patrol drivers . . . . .	25,250 00	
Dues and fines of officers . . . . .	17,834 00	849,248 39
<b>FIRE DEPARTMENT—</b>		
Commissioners and secretary . . . . .	7,200 00	
Chief engineer and assistants . . . . .	24,076 61	
Employees of fire engine companies . . . . .	624,012 85	
Employees of Corporation Yard . . . . .	36,599 26	
Substitute firemen . . . . .	4,417 45	
Stable employes . . . . .	6,960 00	703,266 17

## DEMANDS AUDITED—Continued.

Account.	Salaries.	Wages.	Material, Etc	Total.
BOARD OF PUBLIC WORKS.				
GENERAL OFFICE—				
Commissioners and secretary..	\$13,733 23			
Bookkeepers .....	3,300 00			
Cashier and clerks .....	4,525 00			
Messenger .....	900 00			
Stenographers .....	2,375 00			\$24,833 23 ✓
BUREAU OF BUILDINGS—				
Superintendent .....	2,340 00			
Stenographer and clerk .....	1,200 00			3,540 00 ✓
Head janitor and chief assistants .....	3,188 36			
Janitors .....		\$31,899 70		
Engineers .....	2,400 00			
Firemen .....	750 00			
Elevator conductors .....		3,635 55		
Watchmen .....	900 00			
Painters .....		3,614 50		
Labor .....		306 63		46,694 76 ✓
BUREAU OF STREETS—				
Deputies .....	2,100 00			
Inspectors .....	6,900 00			
Clerks .....	6,426 68			
Messenger .....	900 00			
Stenographer .....	1,226 25			17,552 93 ✓
BUREAU OF ENGINEERS—				
City Engineer .....	4,999 92			
Assistant City Engineer .....	5,060 00			
Assistants .....	11,885 00			
Surveyors .....	10,411 23			
Assistants in field .....		13,436 83		
Draughtsmen .....	7,011 67			
Chemist and assistants .....	2,700 00			
Clerk .....	1,237 50			
Stenographers .....	1,800 00			
Labor .....		107 50		
Blue prints and maps .....			\$441 15	56,589 65 ✓
Chemicals .....			9 75	
Cartage .....			5 00	
Dry goods .....			6 58	
Furniture .....			59 40	
Granite .....			170 00	
Hardware .....			178 51	
Incidentals .....			686 30	
Instruments .....			688 65	
Livery .....			400 00	
Millwork .....			135 14	
Monuments .....			258 45	
Stationery .....			304 10	
Rubber goods .....			35 65	3,385 68 ✓
BUREAU OF LIGHT AND WATER—				
Inspector .....	1,800 00			
Care of lamps .....		40 00		
Hardware .....			181 66	
Horse hire .....			395 00	
Directories .....			18 00	
Incidentals .....			8 97	
Mantels .....			1,153 66	3,597 29
CORPORATION YARD—MAIN-TENANCE—				
Keepers and assistants .....	3,950 00			
Time keeper .....	700 00			
Carpenter .....		1,848 75		
Cement finisher .....		121 00		6,614 75 ✓
PUBLIC BRIDGES—				
Engineers .....	2,400 00			
Keepers .....		2,610 00		5,010 00 ✓

## DEMANDS AUDITED—Continued.

Account.	Salaries.	Wages.	Material, Etc.	Total.
GENERAL MAINTENANCE—				
Basalt blocks . . . . .			\$ 1,170 28	
Blasting powder . . . . .			26 95	
Bituminous repairs (side sew- ers) . . . . .			591 60	
Blue prints . . . . .			3 79	
Brick . . . . .			491 35	
Castings . . . . .			3,052 09	
Cartage . . . . .			438 36	
Cement . . . . .			912 50	
Chemicals . . . . .			219 74	
Cordage . . . . .			272 94	
Dry goods . . . . .			233 84	
Electric materials . . . . .			108 25	
Elevator repairs . . . . .			88 00	
Filters . . . . .			108 95	
Flags . . . . .			73 25	
Frames . . . . .			65 00	
Fuel . . . . .			8,167 56	
Furniture . . . . .			133 41	
Granite . . . . .			35 55	
Gravel . . . . .			3,136 17	
Hardware . . . . .			3,868 79	
Hose . . . . .			466 00	
Ice . . . . .			56 90	
Incidentals . . . . .			69 75	
Inspecting elevators . . . . .			182 00	
Instruments . . . . .			42 85	
Janitorial supplies . . . . .			1,427 25	
Judgments . . . . .			36 50	
Lamps . . . . .			282 49	
Livery . . . . .			3,733 00	
Lumber and millwork . . . . .			7,436 86	
Mantels . . . . .			179 17	
Monuments . . . . .			228 80	
Machinery . . . . .			192 52	
Marble work . . . . .			25 00	
Paving Bryant and First streets			768 90	
Paints and oils . . . . .			1,053 27	
Plumbing . . . . .			329 75	
Rent of Corporation Yard . . . .			1,360 00	
Rent of engine . . . . .			94 75	
Repairs to road way . . . . .			1,700 00	
Repairs to bridges . . . . .			66 75	
Repairs to bituminous streets . .			18,813 65	
Repairs to fountains . . . . .			45 50	
Repairs to Ft. Lobos road . . . .			1,800 00	
Removing rubbish . . . . .			964 80	
Rubber goods . . . . .			1,218 06	
Rock . . . . .			18 40	
Sewer pipe . . . . .			2,818 38	
Stationery . . . . .			415 82	
Subscriptions to papers . . . . .			8 00	
Teaming . . . . .			28,006 33	
Tools and repairs . . . . .			891 70	
Towel service . . . . .			180 00	
Typewriters, rents and repairs..			155 20	
Underpinning walls . . . . .			130 00	
Water . . . . .			123 75	
Wagon repairs . . . . .			139 80	
Wire rope . . . . .			952 20	
Sweeping and sprinkling streets, District No. 1 . . . . .			121,872 52	
Sweeping and sprinkling streets, Districts Nos. 2 and 4 . . . . .			35,472 07	
Sweeping and sprinkling streets, Districts No. 3. . . . .			19,875 12	
Sprinkling other streets . . . . .			2,033 01	278,886 38



## DEMANDS AUDITED—Continued.

Account.	Salaries.	Wages.	Material, Etc.	Total.
GENERAL MAINTENANCE—				
LABOR—				
Bricklayers . . . . .		\$4,860 50		
Deputies . . . . .	\$4,050 00			
Hodcarriers . . . . .		3,666 00		
Hydrantmen . . . . .		1,150 00		
Foremen . . . . .		1,288 00		
Sewer cleaners . . . . .		11,562 00		
Pavers . . . . .		12,954 00		
Rammers . . . . .		9,487 75		
Superintendents . . . . .	3,600 00			
Carpenters . . . . .		1,111 25		
Inspectors . . . . .		3,394 00		
Watchmen county roads . . . . .	970 05			
Caring of fountains . . . . .	764 50			
Stonecutters . . . . .		450 00		
Laborers . . . . .		22,677 85		
Painters . . . . .		37 50		
Keepers of bunkers . . . . .	2,700 00			\$4,728 40
DIVISION OF ARCHITECTURE—				
Architect . . . . .	3,000 00			
Draughtsmen . . . . .	1 620 00			
Inspectors . . . . .	6,000 00			
Clerks . . . . .	1,350 00			
Blue prints . . . . .			\$44 98	
Instruments . . . . .			63 11	
Livery . . . . .			1,413 00	
Lumber . . . . .			13 50	
Papers . . . . .			4 00	13,508 54
REPAIRS TO CITY HALL AND				
HALL OF JUSTICE—				
Cement finisher . . . . .		45 00		
Locksmith . . . . .	955 00			
Plumber and helper . . . . .	2,301 90			
Carpenters . . . . .		2,818 00		
Painters . . . . .		1,846 76		
Tinner . . . . .		190 15		
Cartage . . . . .			39 75	
Chimney work . . . . .			81 50	
Chemicals . . . . .			106 58	
Forgings and castings . . . . .			64 00	
Furniture . . . . .			142 55	
Dry goods . . . . .			49 43	
Electrical work . . . . .			30 00	
Glazing . . . . .			350 40	
Hardware . . . . .			1,221 83	
Locksmithing . . . . .			41 13	
Lamps and repairs . . . . .			16 10	
Lumber . . . . .			1,111 64	
Lime and cement . . . . .			84 48	
Marble . . . . .			250 95	
Plumbing . . . . .			337 39	
Paints . . . . .			827 09	
Papering . . . . .			22 25	
Repairs to boilers . . . . .			216 05	
Repairs to clocks . . . . .			104 25	
Repairs to elevators . . . . .			406 86	
Roofing . . . . .			482 00	
Repairs to court rooms . . . . .			300 00	
Rubber goods . . . . .			5 70	
Stucco work . . . . .			326 00	
Ventilators . . . . .			175 00	\$14,949 76 ✓
REPAIRS TO SUPERVISORS'				
CHAMBERS—				
Carpenters . . . . .		191 90		
Painter . . . . .		12 00		
Electrical worker . . . . .			247 77	
Furniture . . . . .			129 00	

## DEMANDS AUDITED—Continued.

Account.	Salaries.	Wages.	Material, Etc.	Total.
Canvas . . . . .			\$62 10	
Glazing . . . . .			71 50	
Hardware . . . . .			85 86	
Lumber and millwork . . . . .			287 90	
Plastering and stucco work . . . . .			1,370 00	\$2,458 03
REPAIRS TO FIRE DEPARTMENT HOUSES—				
Carpenters . . . . .	\$5,208 00			
Painters . . . . .	1,418 40			
Plumbers . . . . .	2,155 20			
Tinners . . . . .	218 25			
Plasterers . . . . .	24 75			
Cement . . . . .	2 50			
Chimney supplies, etc. . . . .			153 75	
Glazing . . . . .			331 55	
Hardware . . . . .			1,055 87	
House raising . . . . .			105 00	
Fuel . . . . .			18 00	
Furniture . . . . .			30 00	
Incidentals . . . . .			46 75	
Iron, etc. . . . .			37 50	
Lumber . . . . .			3,184 91	
Plumbing . . . . .			83 84	
Paper . . . . .			17 90	
Paints . . . . .			573 68	
Rubber goods . . . . .			4 20	
Roofing . . . . .			321 55	14,991 60
REPAIRS TO POLICE STATIONS—				
Carpenters . . . . .	570 75			
Cement finisher . . . . .	25 50			
Painters . . . . .	893 00			
Labor . . . . .	72 00			
Bituminous cells . . . . .			282 50	
Cement and brick . . . . .			7 50	
Cartage . . . . .			20 50	
Cleaning supplies . . . . .			5 80	
Chimney work . . . . .			10 00	
Dry goods . . . . .			2 57	
Furniture . . . . .			126 32	
Glazing . . . . .			45 42	
Gravel . . . . .			26 96	
Hardware . . . . .			208 53	
Lumber . . . . .			457 12	
Paints . . . . .			341 40	
Plumbing . . . . .			186 00	
Rubber goods . . . . .			6 72	3,388 59
REPAIRS TO COUNTY JAILS—				
Bituminous repairs . . . . .			12 00	
Cement and brick . . . . .			375 10	
Chimney work . . . . .			20 00	
Hardware . . . . .			942 49	
Dry goods . . . . .			1 25	
Gravel . . . . .			10 94	
Glazing . . . . .			73 96	
Furniture . . . . .			54 42	
Lamps and repairs . . . . .			23 64	
Locksmithing . . . . .			44 00	
Lumber . . . . .			1,326 68	
Paints . . . . .			932 19	
Plumbing . . . . .			1,364 26	
Roofing . . . . .			132 00	
Pipe . . . . .			1,024 21	
Rubber goods . . . . .			115 42	
Cement finishers . . . . .	163 75			
Carpenters . . . . .	152 50			
Painters . . . . .	1,492 50			
Plumber and helper . . . . .	411 75			9,243 06

## DEMANDS AUDITED—Continued.

Account.	Salaries.	Wages.	Material, Etc.	Total.
REPAIRS TO ALMS HOUSE—				
Asbestos . . . . .			\$10 88	
Cartage . . . . .			14 50	
Cement . . . . .			112 00	
Chimney work . . . . .			43 00	
Furniture . . . . .			60 00	
Glazing . . . . .			130 27	
Hardware . . . . .			358 09	
Iron pipe . . . . .			38 69	
Livery . . . . .			17 00	
Lumber . . . . .			503 02	
Paints . . . . .			342 82	
Plastering . . . . .			30 00	
Plumbing . . . . .			421 79	
Carpenters . . . . .	\$952 25			
Steam fitters . . . . .	423 00			
Painters . . . . .	1,048 25			\$3,995 56
REPAIRS TO CITY AND COUNTY HOSPITAL—				
Building annex . . . . .			395 00	
Cartage . . . . .			3 50	
Cement . . . . .			40 55	
Concrete walls . . . . .			61 31	
Glass . . . . .			67 94	
Grading . . . . .			10 00	
Hardware . . . . .			468 47	
Lumber . . . . .			841 91	
Masonry . . . . .			135 45	
Meter pipes . . . . .			15 76	
Paints . . . . .			686 39	
Plumbing . . . . .			37 20	
Roofing . . . . .			73 30	
Rubber goods . . . . .			15	
Carpenters . . . . .	626 65			
Painters . . . . .	1, 81 15			
Plasterers . . . . .	136 83			
Labor . . . . .	96 00			4,977 58
REPAIRS TO MORGUE—				
Alterations . . . . .			1,125 67	1,125 67
REPAIRS TO SMALL POX HOSPITAL—				
Hardware . . . . .			16 31	
Lumber, etc. . . . .			77 67	
Glazing . . . . .			31 75	
Paints . . . . .			49 09	
Roofing . . . . .			80 00	
Plumbing . . . . .			240 74	
Whitewashing . . . . .			210 00	
Carpenter . . . . .	36 00			741 56
EXAMINATION INTO PUBLIC UTILITIES—				
Assistant engineer . . . . .	20 00			
Consulting engineer . . . . .	250 00			
Draughtsman . . . . .	1,459 35			
Blue prints . . . . .			38 59	
Expenses to Los Angeles . . . . .			38 90	
Expenses in presenting claims at Washington, D. C. . . . .			1,330 00	
Experting real estate . . . . .			300 00	
Mill work . . . . .			190 00	
Tracing paper . . . . .			27 32	
Typewriting . . . . .			25 00	
Livery . . . . .			15 00	
Map of Tuolumne River . . . . .			300 00	3,991 16
CONSTRUCTION OF FIRE HOUSE AND PURCHASE OF LOT ON BUSH STREET—				
			24,731 85	24,731 85
COMPLETION OF SOUTHERN POLICE STATION—				
			14,975 00	14,975 00

## DEMANDS AUDITED—Continued.

Account.	Salaries.	Wages.	Material, Etc.	Total.
CONSTRUCTION OF PEST HOUSE				
Blue prints . . . . .			\$ 0 90	\$ 0 90
CONSTRUCTION OF SIDEWALKS				
AROUND DUBOCE SQUARE—				
Inspector . . . . .	\$ 109 00			
Stone sidewalk . . . . .			2,890 74	2,999 74
WORK IN FRONT OF CITY				
PROPERTY—				
Cement finishers . . . . .	1,422 71			
Inspectors . . . . .	419 00			
Pavers . . . . .	655 91			
Rammers . . . . .	139 50			
Stone cutters . . . . .	340 00			
Labor . . . . .	325 75			
Bituminous pavement . . . . .			354 36	
Curbing, grading, etc. . . . .			1,039 67	
Cement and rock . . . . .			137 29	
Concrete sewer . . . . .			998 00	
Grading Dorland street . . . . .			1,968 58	
Stone sidewalks . . . . .			2,300 50	
Teaming . . . . .			601 86	
Paving First Ave. and Fulton st.			676 78	11,370 94
PURCHASE OF LAND AT SOUTH				
PARK—				
Fund carried over to next fiscal				
year . . . . .				
FILLING IN LAND AT TENTH				
AVENUE—			1,173 62	1,173 62
CONSTRUCTION OF SEWERS—				
Reconstructing Harrison street				
sewer, bet. 5th and 6th sts. . . .			4,308 81	
Reconstructing Army-street				
sewer . . . . .			1,946 42	
Brick . . . . .			279 25	
Cement . . . . .			550 00	
Cartage . . . . .			279 00	
Pipe . . . . .			434 82	
Reconstruction . . . . .			842 06	
Teaming . . . . .			4,638 75	
Wire cable . . . . .			263 75	
Inspectors . . . . .	2,362 50			
Bricklayers . . . . .	3,128 25			
Hod carriers . . . . .	2,157 50			
Cement finishers . . . . .	221 00			
Hydrantmen . . . . .	75 00			
Side sewermen . . . . .	80 00			
Labor . . . . .	6,081 05			27,648 16
REPAVING ACCEPTED STREETS				
Basalt, cobbles, etc. . . . .			889 13	
Bituminous paving . . . . .			7,022 59	
Curbing . . . . .			122 23	
Cartage and teaming . . . . .			1,310 30	
Care of fountains . . . . .			71 50	
Constructing Beale street . . . .			10,559 32	
Filling in washout . . . . .			220 00	
Lumber . . . . .			221 46	
Paving Van Ness Avenue . . . . .			532 61	
Paving Dupont st., bet. Pacific			8,855 96	
and Jackson streets . . . . .				
Paving Mission st., bet. Persia			9,766 18	
and Onondago Avenues . . . . .				
Repairs streets . . . . .			1,281 81	
Inspectors . . . . .	3,346 00			
Pavers . . . . .	182 00			
Rammers . . . . .	148 50			
Labor . . . . .	272 50			44,802 09
Totals . . . . .				732,504 48

## DEMANDS AUDITED—Continued.

## SUNDRY FUNDS.

Account.	Amount.	Total.
ADVERTISING FUND—		
Advertising notices for City and County, offices.....	\$ 5,839 14	\$ 5,839 14
DUPLICATE TAX FUND—		
Taxes refunded.....	2,054 32	2,054 32
HOUSE MOVING FUND—DEPARTMENT OF ELECTRICITY—		
Refund of deposits.....	674 50	674 50
HOUSE MOVING FUND—BOARD OF PUBLIC WORKS—		
Refund of deposits.....	3,045 00	3,045 00
LIBRARY FUND—MATERIAL AND SUPPLY ACCOUNT—		
Books, periodicals, etc.....	11,042 80	
Binding and repairing.....	3,834 58	
Bituminous paving.....	131 50	
Cabinets.....	151 05	
Cartage.....	32 65	
Dues.....	5 00	
Elevator and repairs.....	2,268 80	
Electric material.....	58 52	
Electric power.....	313 42	
Engrossing.....	10 00	
Erecting branch library.....	2,995 70	
Fuel.....	188 75	
Furniture.....	211 80	
General repairs.....	85 00	
Glazing.....	3 50	
Hardware.....	9 25	
Incidentals.....	739 95	
Insurance.....	225 50	
Janitorial supplies.....	101 93	
Lamps and repairs.....	57 65	
Lights, gas and electric.....	469 63	
Lumber and mill work.....	141 50	
Mantle and fixtures.....	158 57	
Maps.....	22 50	
Paints, oils, etc.....	24 05	
Painting.....	148 35	
Paper.....	3 10	
Plumbing.....	30 50	
Printing.....	1,647 27	
Rents.....	1,852 00	
Rubber stamps.....	25 65	
Stationery.....	292 49	
Subscriptions to papers.....	314 10	
Telephone service.....	65 00	
Towel service.....	27 00	
Typewriter repairs.....	15 00	
Water.....	24 80	27,718 86
SALARIES AND WAGES—		
Librarian and assistant.....	4,560 00	
Secretary and assistant.....	3,112 45	
Assistants.....	8,969 70	
Cataloguers.....	3,180 85	
Curators.....	2,212 90	
Messengers.....	2,346 20	
Substitutes.....	1,192 80	
Elevator attendant.....	595 85	
Expressman.....	801 75	
Keeper and repairer.....	1,178 65	
Special officer.....	775 70	
Employees Branch Library No. 1.....	2,085 50	
Employees Branch Library No. 2.....	1,363 55	
Employees Branch Library No. 3.....	1,402 20	
Employees Branch Library No. 4.....	1,157 30	

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
Employees Branch Library No. 5.....	\$ 1,864 45	
Employees Branch Library No. 6.....	1,668 80	\$ 38,368 65
PARK FUND—		
Advertising .....	35 25	
Automobile numbers .....	25 00	
Animal food .....	268 19	
Boats .....	168 00	
Birds and animals .....	36 00	
Brass supplies .....	213 84	
Brooms, brushes, etc. ....	178 28	
Bituminous pavement .....	3,036 08	
Cement, lime and brick .....	1,754 30	
Clocks .....	12 00	
Crockery and glassware .....	87 04	
Dry goods .....	155 40	
Drugs and chemicals .....	47 35	
Disinfectants .....	10 80	
Expert services .....	395 00	
Electrical supplies .....	98 70	
Expressage .....	79 50	
Fire extinguishers .....	178 50	
Flags .....	90 32	
Forage .....	8,987 46	
Fuel .....	1,997 46	
Furniture .....	49 11	
Engrossing and frames .....	92 48	
Hardware and implements .....	5,279 39	
Harness and leather findings .....	470 53	
Hose .....	635 50	
Ice .....	201 03	
Incidentals .....	771 62	
Insurance .....	200 00	
Iron and steel supplies .....	3,276 03	
Iron pipe .....	6,844 70	
Loam, clay and manure .....	13,809 86	
Locksmithing .....	88 00	
Light, gas and electric .....	483 85	
Lumber and mill work .....	5,368 46	
Machinery and engine supplies .....	4,043 28	
Monument repairs .....	76 78	
Musical concerts .....	2,238 12	
Oils .....	2,610 39	
Paints, etc. ....	1,699 90	
Paper .....	13 60	
Photographing .....	85 00	
Plants and seed .....	1,616 57	
Plating .....	166 20	
Pottery .....	100 31	
Provisions, confection, etc. ....	8,728 96	
Powder .....	76 10	
Power, electric .....	8 96	
Pipe covering .....	156 23	
Ping pong set .....	13 25	
Plumbing supplies .....	309 96	
Rubber goods .....	108 50	
Sail cloth .....	135 00	
Sewer pipe .....	134 37	
Stationery and printing .....	1,111 55	
Sundries .....	8 25	
Telephone service .....	239 50	
Tennis goods .....	194 80	
Transportation of street sweepings .....	12,871 80	
Typewriter, etc. ....	77 75	
Veterinary services .....	182 50	
Wagon material and repairs .....	558 76	
Water supply .....	11,550 00	
Wire .....	453 44	
Woodcutting .....	100 20	105,094 48

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total.
<b>SALARIES AND WAGES—</b>		
Superintendent . . . . .	\$ 4,200 00	
Secretary, accountant and clerk . . . . .	3,889 15	
Apprentices . . . . .	1,704 90	
Blacksmith . . . . .	1,037 00	
Carpenters . . . . .	4,985 15	
Children's quarters, employees . . . . .	6,882 15	
Curator . . . . .	1,400 00	
Draughtsman . . . . .	856 75	
Electrician . . . . .	936 00	
Engineers, firemen, etc. . . . .	4,415 35	
Foremen . . . . .	23,428 80	
Gardeners, nursery and conservatory employees . . . . .	8,611 35	
Laborers . . . . .	125,807 85	
Machinist . . . . .	617 45	
Matrons . . . . .	859 50	
Museum employees . . . . .	4,904 60	
Painters . . . . .	3,175 25	
Plumbers . . . . .	237 80	
Seed gatherers . . . . .	27 50	
Stablemen and teamsters . . . . .	12,035 80	
Rigger . . . . .	465 95	
Watchman . . . . .	106 00	\$210,583 30
<b>SPECIAL BADGE FUND—</b>		
Deposit refunded . . . . .	25 00	25 00
<b>SPECIAL PERMIT FUND—DEPOSIT REFUNDED—</b>		
Street space . . . . .	37,528 00	
Sidewalk space . . . . .	6,075 00	
Sub-sidewalk space . . . . .	1,440 00	45,023 00
<b>OVERPAYMENT PERSONAL PROPERTY TAXES FUND—</b>		
Refunded, 1889-1900 account . . . . .	174 88	
Refunded, 1900-1901 account . . . . .	11 61	
Refunded, 1901-1902 account . . . . .	1,008 09	1,194 58
<b>TEACHERS' INSTITUTE FUND—</b>		
Books, lectures, etc. . . . .	246 55	246 55
<b>TEARING UP STREET FUND—</b>		
Balance due depositors . . . . .	11,800 10	
Bituminous repairs . . . . .	6,624 73	
Excavating . . . . .	98 16	
Inspecting . . . . .	1,800 00	
Labor . . . . .	24,957 04	
Livery . . . . .	390 00	
Teamsters . . . . .	1,927 83	47,597 86
<b>TROCADERO GULCH ACCOUNT—</b>		
Contract; audited demand . . . . .	9,996 49	9,996 49
<b>ROBINSON BEQUEST FUND—LOAN ACCOUNT—</b>		
O. D. Baldwin and wife . . . . .	20,000 00	20,000 00
<b>ROBINSON BEQUEST INTEREST FUND—DISTRIBUTED BY THE MAYOR—</b>		
Catholic Ladies' Aid Society . . . . .	100 00	
St. Andrews Society . . . . .	100 00	
French Ladies' Benevolent Society . . . . .	100 00	
E. E. Schmitz . . . . .	825 91	
Children's Day Home . . . . .	150 00	
S. F. Nursery for Homeless Children . . . . .	100 00	
Salvation Army . . . . .	100 00	
Little Sisters Infant Shelter . . . . .	100 00	
German Ladies' Benevolent Society . . . . .	100 00	
California Women's Hospital . . . . .	100 00	
The Helpers . . . . .	100 00	
Associated Charities . . . . .	500 00	
Little Jim Ward . . . . .	100 00	2,075 00
<b>PARK IMPROVEMENT BONDS—INTEREST ACCOUNT—</b>		
Coupons redeemed . . . . .	17,490 00	17,490 00
<b>WINDEL BEQUEST FUND—</b>		
Distributed by Mayor . . . . .	1,561 20	1,561 20

## AUDITOR.

## DEMANDS AUDITED—Continued.

Account.	Amount.	Total
<b>FIREMEN'S RELIEF FUND—</b>		
Pensions, etc. ....	\$20,031 40	\$20,031 40
<b>POLICE RELIEF AND PENSION FUND—</b>		
Pensions, etc. ....	58,068 13	58,068 13
<b>SURPLUS FUND—1901-1902—</b>		
Demands audited .....	17,713 33	17,713 33
<b>UNAPPORTIONED FEE FUND—</b>		
Keeper's fees .....	4,282 00	
Mileage .....	306 80	4,588 80
<b>Total sundry funds .....</b>		\$649,290 49

## SCHOOL FUND.

Account.	Salaries.	Wages.	Material, Etc.	Total.
<b>SALARIES AND WAGES—</b>				
Superintendent and deputies ...	\$11,049 96			
Directors .....	12,000 00			
Secretary and assistants .....	8,922 25			
Storekeeper and assistants .....	5,558 50			
Teachers .....	995,890 78			
Janitors .....		\$53,563 65		
Carpenters and helpers .....		11,396 75		
Cement workers .....		124 25		
Inspectors and assistant .....		2,810 00		
Labor .....		8,461 72		
Locksmith .....		1,066 15		
Painters .....		17,103 62		
Plumbers .....		3,196 25		
Tinners .....		1,208 00		
Teamster .....		910 00		
Teachers' annuity .....	\$3,438 40			
Watchman .....		140 00		
<b>MATERIAL AND EXPENSE ..</b>				
Abstract of title .....			\$ 30 00	
Advertising .....			180 20	
Addition to Hamilton school ..			4,143 00	
Altering Agassiz school .....			1,440 00	
Altering Sherman school .....			8,600 00	
Altering rooms, Board of Educa- tion .....			711 70	
Altering Hearst school .....			9,200 00	
Annual reports .....			498 00	
Arc lamps .....			66 55	
Basket ball .....			40 00	
Books and stationery .....			20,730 11	
Car fare and incidentals .....			701 00	
Carpets, shades, etc. ....			1,092 70	
Cement pipe .....			71 98	
Census Marshals .....		7,945 00		
Concrete work .....			5,422 62	
Copy of complaint .....			5 00	
Cleaning vaults .....			240 00	
Draughting .....			1,597 55	
Electrical supplies .....			592 15	
Fire extinguishers .....			24 75	
Fuel .....			6,978 28	
Furniture .....			22,724 57	
General repairs .....			331 47	
Glazing and glass .....			1,731 94	
Grading .....			2,657 61	
Groceries .....			900 05	
Hardware .....			6,084 04	



## AUDITOR.

60

## DEMANDS AUDITED—Continued.

Account.	Salaries.	Wages.	Material, Etc.	Total.
Hose . . . . .			\$183 20	
Ice . . . . .			12 40	
Janitors' supplies . . . . .			2,485 88	
Judgments . . . . .			11,164 55	
Laboratory supplies . . . . .			3,089 08	
Lectures . . . . .			265 00	
Lighting . . . . .			7,350 27	
Livery . . . . .			1,022 85	
Locksmithing . . . . .			6 15	
Lumber . . . . .			7,681 51	
Manual training . . . . .			3,766 60	
Mechanical instruments . . . . .			3,933 46	
Medals . . . . .			92 18	
Mead, Eleanor, services . . . . .			97 70	
Messenger service . . . . .			114 85	
Mimeographic music . . . . .			20 00	
Moving Laguna-Honda school . . . . .			424 00	
Paints, oils, etc. . . . .			5,744 63	
Painting and plastering . . . . .			1,579 70	
Painting signs . . . . .			153 80	
Photo supplies . . . . .			69 95	
Playground expenses . . . . .			5,882 05	
Printing . . . . .			3,944 59	
Purchase of lot at China and Paris streets . . . . .			4,035 00	
Purchase of lot at Sunnyside . . . . .			5,400 00	
Purchase of lot at Fairmount Tract . . . . .			3,651 00	
Purchase of lot at Kearny and Greenwich . . . . .			850 00	
Portable school houses . . . . .			650 00	
Postage stamps . . . . .			137 85	
Rent of rooms . . . . .			9,609 50	
Rent of piano . . . . .			39 50	
Repairs to telephone . . . . .			152 55	
Repairs to tools . . . . .			404 42	
Repairs to clocks . . . . .			510 40	
Scavenger work . . . . .			37 50	
Stereopticon screen . . . . .			47 66	
Subscriptions . . . . .			178 75	
Teaming . . . . .			1,161 64	
Telephone service . . . . .			645 44	
Typewriters . . . . .			1,041 50	
Taxes . . . . .			8 52	
Vaccine points . . . . .			86 00	
Water . . . . .			13,705 06	1,343,017 50
SUMMARY OF DEMANDS				
AUDITED				
General Fund (salary register) . . . . .	\$2,507,990 47			
General Fund (miscellaneous register) . . . . .	1,291,399 18			
General Fund (Public Works register) . . . . .	732,504 48			
Total general fund . . . . .	\$4,531,894 13			
Sundry funds . . . . .	649,290 49			
School funds . . . . .	1,343,017 53			
Total amount audited . . . . .	\$6,524,201 95			

## RECAPITULATION OF DEMANDS AUDITED.

FISCAL YEAR 1902-1903, ENDING JUNE 30, 1903.

Account.	Appropriation.	Salaries.	Wages.	Material Etc.	Total.
ADVERTISING FOR CITY AND COUNTY OFFICERS .....	\$ 11,000 00			\$12,996 51	\$12,996 51
ADVERTISING FUND .....				5,829 14	5,829 14
ASSESSMENT ROLL AND INCIDENTALS .....	10,500 00			492 00	10,992 00
ASSESSOR'S FIELD DEPUTIES .....	1,000 00			1,000 00	1,000 00
ASSESSOR'S MAPS, ETC. ....	2,500 00	\$ 2,283 35		216 27	2,499 62
ASSESSOR'S GENERAL OFFICE EXPENSES .....	90,200 00	88,843 98			88,843 98
AUDITOR .....	18,400 00	18,369 96			18,369 96
BOARD OF PUBLIC WORKS—					
General office .....	24,900 00	24,833 23			24,833 23
Bureau of Buildings .....	3,600 00	3,540 00			3,540 00
Cleaning and maintaining City Hall and Hall of Justice .....	46,745 00	10,873 91	35,820 85		46,694 76
Bureau of Streets—Office and field assistants .....	17,700 00	17,532 93			17,532 93
Bureau of Engineers .....	60,000 00	43,045 32	13,544 33	3,285 68	59,875 33
Bureau of Light and Water .....	3,600 00	1,800 00	40 00	1,757 99	3,597 99
Division of Architecture .....	13,510 00	11,970 00		1,538 51	13,508 51
Corporation Yard—Maintenance .....	7,080 00	4,650 00	1,964 75		6,614 75
Public bridges—maintenance .....	3,100 00	2,600 00	2,610 85		5,210 85
General maintenance .....	364,080 00	14,522 55	70,200 85	278,886 28	367,609 78
Examination into public utilities .....	5,000 00		1,475 35	2,264 81	3,740 16
Construction of fire house and purchase of lot .....	15,000 00			24,731 85	24,731 85
Completion of Southern Police Station .....	53,012 00	250 00		14,973 00	14,973 00
Construction of sewers .....	7,500 00		14,105 30	13,542 86	27,648 16
Construction of Pest House .....	3,000 00			30 00	30 00
Construction of sidewalks around Duboce Square .....	2,500 00		119 00	2,890 74	2,909 74
Filling in lands in vicinity of Tenth Avenue and J street .....	15,000 00			1,173 62	1,173 62
Repairs to City Hall and Hall of Justice .....	2,500 00	3,256 90	4,899 91	6,792 95	14,949 76
Repairs to Chambers of Supervisors .....	15,000 00	283 90		2,458 01	2,458 01
Repairs to Fire Department Houses .....	3,400 00		9,027 10	5,964 50	14,991 60
Repairs to Police Stations .....	10,000 00		1,561 25	1,827 34	3,388 59
Repairs to County Jails .....	4,000 00		2,220 50	7,022 56	9,243 06
Repairs to Alms House .....	5,000 00		1,825 50	2,172 06	3,995 56
Repairs to City and County Hospital .....			2,140 65	2,836 93	4,977 58

Repairs to Coroner's office . . . . .	\$ 1,120 00			\$ 1,125 67	\$ 1,125 67
Repairs to Small Pox Hospital . . . . .	730 00			785 36	711 54
Work in front of city property . . . . .	17,000 00			8,068 91	11,570 99
Repaving of accepted streets . . . . .	46,000 00			40,833 05	44,802 09
Total Public Works, \$732,204.48.					
BOARD OF SUPERVISORS . . . . .	44,100 00	44,083 27			44,083 27
Equalization clerks . . . . .	500 00	430 00			1,380 00
Examining accounts of public officers . . . . .	1,500 00	1,500 00			1,500 00
Examining books of quasi-public corporations . . . . .	1,500 00	1,500 00			1,500 00
BURIAL OF INDIGENT DEAD . . . . .	3,000 00			1,244 61	1,244 61
CITY ATTORNEY . . . . .	20,300 00	20,224 92			20,224 92
CORONER . . . . .	21,400 00	17,619 96			21,361 07
COURT ORDERS—MISCELLANEOUS . . . . .				3,711 11	3,711 11
COURT ORDER'S EXPENSES . . . . .	18,000 00			2 10	2 10
COUNT INTERPRETERS . . . . .	6,000 00	6,000 00		17,264 40	17,264 40
COUNTY CLERK . . . . .	76,600 00	76,599 48			76,599 48
COUNTY JAILS . . . . .	5,000 00			4,699 03	4,699 03
DEPARTMENT OF CIVIL SERVICE . . . . .	8,700 00	8,640 00			8,640 00
DEPARTMENT OF ELECTIONS . . . . .	145,000 00	99,191 09		36,002 80	135,283 89
DEPARTMENT OF ELECTRICITY . . . . .	95,000 00	13,975 00		28,856 61	94,475 16
DEPARTMENT OF HEALTH—					
Board of Health . . . . .	65,940 00	59,817 10		5,999 42	65,816 52
Alms House . . . . .	85,000 00	24,540 95		59,439 23	83,980 18
City and County Hospital . . . . .	105,000 00	38,000 00		66,957 10	101,957 10
Emergency Hospital . . . . .	40,800 00	33,430 00		7,362 31	40,392 31
Leprosy Hospital . . . . .	8,300 00	3,832 15		4,320 88	8,133 03
Small Pox Hospital . . . . .	4,000 00	3,497 50		502 25	3,999 75
Demands drawn on Urgent Necessity appropri'n \$6,239.82.					
DISTRICT ATTORNEY . . . . .	37,280 00	37,219 92			37,219 92
DUPPLICATE TAX FUND (Erroneous Payments) . . . . .				2,464 82	2,464 82
EXAMINATION OF INSANE PERSONS . . . . .	5,700 00	5,200 00			3,700 00
FIRE DEPARTMENT . . . . .	815,000 00	655,289 46		106,304 08	809,750 83
FIREMEN'S RELIEF FUND . . . . .	18,000 00			20,031 40	20,031 40
Fiscal year, 1892-02—Contracts, etc., certified . . . . .				242,802 09	242,802 09
Fiscal year, 1892-03—Surplus account . . . . .				7,174 15	9,607 40
FOURTH OF JULY AND MEMORIAL DAY . . . . .	3,000 00	2,483 25		2,097 65	2,997 95
FREE PUBLIC LIBRARY . . . . .	60,750 00	38,368 65		27,718 86	66,087 61
FURNITURE—					
Public buildings . . . . .	8,000 00			8,020 41	
Police Station, Fourth and Clara . . . . .	3,000 00			2,948 85	
Nurses' quarters, hospital . . . . .	1,000 00			772 90	
Coroner . . . . .	1,250 00			1,226 85	

## DEMANDS AUDITED—Continued.

Account	Appropriation.	Salaries.	Wages.	Material, Etc.	Total
County Clerk				\$1,937 48	\$14,826 40
GRAND JURY EXPENSES	\$ 2,000 00			132 70	1,372 40
HOUSE MOVING FUND—DEPARTMENT OF ELECTRICITY	1,500 00		\$1,240 93	674 50	674 50
HOUSE MOVING FUND—BOARD OF WORKS				3,045 00	3,045 00
INTERMENT OF EX-UNION SOLDIERS AND SAILORS	3,000 00			3,000 00	3,000 00
JURY EXPENSES (Criminal Cases)	500 00			964 50	964 50
JURY FEES AND WITNESSES' EXPENSES	25,000 00			24,607 60	24,607 60
JUSTICES' COURT—EXPENSES	17,000 00	\$ 17,000 00			17,000 00
LAW LIBRARY	4,140 00	4,140 00			4,140 00
LAW AND MOTION CALENDAR	2,400 00			2,400 00	2,400 00
LICENSE BLANKS, TAGS AND NUMBERS	2,400 00			1,912 58	1,912 58
LIGHTING STREETS AND PUBLIC BUILDINGS	275,000 00			274,996 33	274,996 33
MAINTENANCE OF MINORS					
At Feeble Minded Home (State law)	20,000 00			20,715 00	20,715 00
At Preston and Whittier State Schools	7,000 00			6,856 59	6,856 59
At Magdalen Asylum	7,000 00			7,121 50	7,121 50
Non-sectarian schools	13,800 00			2,600 00	2,600 00
MAYOR			10,200 00		
MONEY PAID IN ERROR AND REFUNDED	12,000 00			1,134 10	1,134 10
OPENING DUNCAN STREET	6,500 00			12,000 00	12,000 00
OPENING LYON STREET				1,194 58	1,194 58
OVERPAYMENT PERSONAL PROPERTY TAXES	283,500 00			105,064 48	313,667 28
PARK FUND	13,000 00			17,490 00	17,490 00
PARK IMPROVEMENT BOND INTEREST ACCOUNT	879,444 00			876,313 47	876,313 47
POLICE DEPARTMENT				58,068 13	58,068 13
POLICE RELIEF AND PENSION FUND	8,000 00			7,999 92	7,999 92
POLICE CONTINGENT EXPENSES	700 00			5,184 00	5,184 00
POLICE STATION, RENT OF	8,000 00			699 39	699 39
POLICE PHOTO AND LAUNDRY	24,000 00				24,000 00
POLICE COURTS				2,382 85	2,382 85
PRINTING ORDINANCES	2,500 00			2,528 14	2,528 14
PRINTING TRANSCRIPT ON APPEAL	2,500 00			5,748 80	5,748 80
PRISONERS' SUBSISTENCE (Police Department)	41,000 00			37,229 67	37,229 67
PRISONERS' SUBSISTENCE (Sheriff)	6,000 00			5,993 60	5,993 60
PUBLIC POUND EXPENSES	2,000 00			2,000 00	2,000 00
PUBLISHING DELINQUENT TAX LIST					

## AUDITOR.

PURCHASE OF TYPEWRITING MACHINES .....	\$2,075 00			\$2,075 00	\$2,075 00
REBINDING BOOKS .....	3,000 00			3,000 00	3,000 00
RECORDER .....	38,900 00		\$38,899 36		38,899 36
ROBINSON BEQUEST FUND—LOANS .....				30,000 00	30,000 00
INTEREST ACCOUNT .....				2,375 90	2,375 90
SHERIFF .....				1,119 85	85,873 18
SPECIAL BADGE FUND .....			81,753 33	25 00	25 00
SPECIAL PERMIT FUND .....				45,023 00	45,023 00
SCHOOL FUND .....	1,220,000 00		1,036,859 80	206,177 05	1,343,017 33
STATIONERY AND DIRECTORIES .....	30,000 00			33,433 58	33,433 58
SUPERIOR JUDGES AND SECRETARY .....	24,800 00		25,799 04		23,799 04
SURPLUS FUND .....					17,713 33
TAX COLLECTOR .....	67,450 00		67,299 99	142 00	17,713 33
TAXES REFUNDED (Deposits) .....				4,321 21	67,441 99
TELEPHONE SERVICE .....				8,351 34	8,351 34
TEACHERS' INSTITUTE FUND .....	10,000 00			246 55	246 55
TEARING UP STREET FUND .....			24,957 04	20,840 82	47,597 86
TREASURER .....					14,799 96
TROCADERO GULCH ACCOUNT .....	14,800 00		1,800 00	9,996 49	9,996 49
UNAPPORTIONED FEE FUND (Deposits) .....			14,799 96	4,588 80	4,588 80
URGENT NECESSITY .....	36,000 00		6,072 30	26,812 30	32,884 60
WATER FOR MUNICIPAL PURPOSES .....	111,820 00			108,305 40	108,305 40
WINDEL BEQUEST FUND .....				1,561 20	1,561 20
Totals .....	\$5,975,320 00	\$3,635,920 90	\$200,178 16	\$2,288,102 80	\$6,521,201 95

## UNFINISHED CONTRACTS OF PREVIOUS YEARS.

CARRIED OVER TO FISCAL YEAR 1903-04—THIS MONEY IS SET ASIDE  
ON CERTIFICATE OF AUDITOR.

Account.	Amount.	Total.
UNION PAVING CO., POTRERO AVE. SEWER ACCT.	\$4,000 00	
LANDS FOR PEST HOUSE .....	2,000 00	
CONSTRUCTION PEST HOUSE .....	5,000 00	
PURCHASE OF RIGHT OF WAY .....	585 00	
NEWSOM & McNEIL—DEPARTMENT OF ELECTION ACCOUNT .....	9,600 00	
J. KENNY—FIRE DEPARTMENT ACCOUNT .....	4,878 00	
CITY STREET IMP.—BOARD OF WORKS ACCOUNT .....	1,400 00	
J. F. HOTTER—BOARD OF WORKS ACCOUNT.....	26 00	
CAL ARTISTIC METAL CO.—BOARD OF WORKS ACCOUNT .....	146 80	
BARBER ASPHALT PAVING CO.—BOARD OF WORKS ACCOUNT .....	75,287 74	
J. J. DOWLING, BOARD OF WORKS ACCOUNT.....	741 91	
S. F. CONSTRUCTION CO.—BOARD OF WORKS ACCT	1,550 00	
A. J. RAISCH—BOARD OF WORKS ACCOUNT .....	1,826 68	
R. McCANN—BOARD OF WORKS ACCOUNT.....	197 43	
BUSH STREET ENGINE HOUSE ACCOUNT.....	318 50	
COUNTY JAILS ACCOUNT .....	750 00	
POLICE DEPARTMENT ACCOUNT .....	3,000 00	
BOTKIN CASE ACCOUNT .....	4,000 00	
PURCHASE OF LANDS AT SOUTH PARK ACCOUNT.	10,000 00	\$125,507 06
J. DOHERTY—URGENT NECESSITY ACCOUNT .....	1,430 00	
FILING CASE—URGENT NECESSITY ACCOUNT....	1,000 00	2,430 00
PORTABLE SCHOOLS .....	3,250 00	
NOE VALLEY SCHOOLS .....	34,614 00	
FURNITURE .....	1,250 00	
SCHOOL LOT .....	500 00	
STEVENS JUDGMENT .....	2 429 25	42,143 25
Total .....		\$169,950 31

SUMMARY OF DEMANDS AUDITED, PAID AND OUTSTANDING.  
FISCAL YEAR 1902-1903.

Funds and Accounts.	Demands Outstanding June 30, '02.	Demands Audited 1902-1903.	Total	Demands Paid 1902-1903.	Demands Cancelled 1902-1903.	Demands Outstanding June 30, '03.
ADVERTISING FUND .....	\$ 10 00	\$5,839 14	\$5,849 14	\$5,449 33		\$ 399 81
CITY STREET IMP. ACCT. (TROCADERO GULCH) ..		9,996 49	9,996 49	9,996 49		415,462 70
GENEALOGY FUND .....	481,631 79	4,531,804 13	5,013,436 92	4,567,023 22	\$40 00	612 27
IRREDEEMABLE TAX FUND .....	895 08	2,054 32	2,949 40	2,327 13		4,357 50
PUBLIC WORKS RELIEF FUND .....	3,645 00	20,031 40	23,676 40	19,208 90		8,906 69
FIREMEN'S PUBLIC FUND .....	9,156 21	46,087 51	55,243 72	66,247 03		150 50
HOUSE MOVING FUND—DEPT. OF ELECTRICITY ..	187 25	674 50	861 75	711 25		236 00
HOUSE MOVING FUND—PUBLIC WORKS .....	335 00	3,045 00	3,380 00	3,085 00		295 00
INTEREST ACCOUNT PARK IMP. BONDS 1874-75 ..	250 00	17,490 00	17,740 00	17,370 00		430 00
OVERPAYMENT PERSONAL PROPERTY TAXES ..						
FUND, 1899, 1900, 1901 .....	15 26	1,194 58	1,209 84	1,194 58		15 26
PARK FUND .....	30,099 20	315,677 78	354,776 98	320,802 44		33,974 54
POLICE RELIEF AND PENSION FUNDS .....	14,462 64	58,068 13	72,530 77	57,412 23		14,818 54
ROBINSON BEQUEST INTEREST FUND .....		2,375 90	2,375 90	1,670 90		705 00
ROBINSON BEQUEST FUND (LOAN) .....		30,000 00	30,000 00	30,000 00		
SCHOOL FUND .....	50,228 35	1,343,017 33	1,402,245 68	1,322,811 49		79,434 19
SPECIAL BAUGE ACCOUNT .....		25 00	25 00			25 00
SPECIAL PERMIT FUND .....	2,130 00	45,023 00	47,153 00	43,073 00		4,080 00
SURPLUS FUND .....	5,217 53	17,713 33	22,930 86	22,916 66		14 20
TEACHERS' INSTITUTE FUND .....	10 50	246 55	257 05	245 25		11 80
TEARING-UP STREET FUND .....	3,369 91	47,597 82	50,967 73	45,900 31		5,067 42
UNAPPORTIONED FEE FUND .....	469 35	4,588 80	5,058 15	4,644 40		404 75
WINDEL BEQUEST INTEREST FUND .....		1,561 20	1,561 20	1,561 20		
Total .....	\$618,921 40	\$6,594,201 45	\$7,143,126 05	\$6,543,650 84	\$40 00	\$599,475 21

## TREASURER'S RECEIPTS.

TREASURER IN CASH ACCOUNT WITH THE AUDITOR FOR MONEYS BELONGING TO THE CITY AND COUNTY OF SAN FRANCISCO, AND STATE OF CALIFORNIA, DURING THE FISCAL YEAR ENDING JUNE 30, 1903.

Account.	Amount.	Total.
<b>GENERAL FUND, 1901-1902—</b>		
From taxes .....	\$23,859 47	
From rents of city property .....	310 00	
Percentage on street railways .....	20,338 01	\$44,537 48
<b>GENERAL FUND, 1902-03—</b>		
From taxes .....	3,693,744 97	
From sales by treasurer .....	190 20	
From Mayor, rent of city property .....	2,547 00	
From Mayor, sale of property .....	1,503 35	
From State Commission in Lunacy .....	221 00	
From State erroneous assessments, Sec. 3804 P. C. . .	2,119 34	
From Alms House .....	1,233 41	
From Superior Court fines .....	410 00	
From Police Court Fines, Department No. 1 .....	5,508 75	
From Police Court Fines, Department No. 2 .....	6,260 00	
From Police Court Fines, Department No. 3 .....	6,059 50	
From Police Court Fines, Department No. 4 .....	4,958 00	
From City and County licenses .....	475,961 50	
Coroner, money from unknown dead .....	46 25	
From City and County Hospital, sales .....	292 28	
From Police Department, board of prisoners en route	733 80	
From Sheriff, board of U. S. prisoners .....	4,901 40	
From Board of Public Works (sale of material, \$390.50, building permits, \$17,638.50) .....	18,029 00	
From percentages on franchises .....	1,089 93	
From State of California, 6 per cent commission on personal property taxes .....	8,966 46	
From Board of Supervisors, lease of house of correction tract .....	100 00	
Auditor, refund of taxes on Bush street fire lot .....	28 20	
Election commission, sale of ballot boxes .....	25 00	
Schussler Bros.'s refund of duplicate demand .....	8 00	4,204,997 09
<b>COMMON SCHOOL FUND, 1901-1902—</b>		
From taxes .....	2,505 20	
From State apportionment .....	50,627 65	63,132 85
<b>COMMON SCHOOL FUND, 1902-1903—</b>		
From taxes .....	402,832 88	
From rent of school property .....	9,962 00	
From rent of Lincoln school lots .....	48,000 00	
From sale of material .....	595 35	
From State apportionment .....	720,478 49	
From Schussler Bros.'s refund .....	40	1,187,869 12
<b>TEACHERS' INSTITUTE FUND—</b>		
From examination and certificate fees .....	288 00	288 00
<b>ADVERTISING FUND—</b>		
From fees .....	220 80	
From fees Board of Public Works .....	1,068 00	
From fees Board of Supervisors .....	6,488 15	
From fees Tax Collector .....	158 15	7,935 10
<b>UNAPPORTIONED FEE FUND—</b>		
From Mayor .....	1,284 00	
From Auditor .....	18 00	
From Sheriff .....	14,530 40	
From County Clerk .....	56,418 39	
From Recorder .....	54,077 70	
From Justice's Clerk .....	21,721 75	
From Board of Public Works .....	14,120 75	
From Board of Health .....	840 75	
From Police Department .....	2,640 00	
Pound fees .....	4,740 85	
Department of Electricity .....	64 50	170,457 09



## TREASURER'S RECEIPTS—Continued.

Account.	Amount.	Total.
<b>LIBRARY FUND—</b>		
From taxes . . . . .	\$63,029 47	
From fines . . . . .	2,978 95	
From books lost and paid for . . . . .	80 10	66,088 52
<b>PARK FUND—</b>		
From taxes . . . . .	294,137 45	
From proceeds of Children's Play Ground . . . . .	23,650 35	
From rent of boathouse . . . . .	325 00	
From Japanese tea gardens . . . . .	880 00	
From board of mounted police horses . . . . .	2,120 45	
From auto permits . . . . .	190 50	
From railroads; balance of music fund . . . . .	82 90	
From sale of material . . . . .	131 00	
From sale of museum guides . . . . .	115 50	
From program privileges . . . . .	900 00	
From refund of money paid in error . . . . .	167 30	322,700 45
<b>POLICE RELIEF AND PENSION FUND—</b>		
From fines of officers . . . . .	2,196 00	
From contributions of officers . . . . .	15,120 00	
From sale of property . . . . .	1,124 76	
From rewards of officers . . . . .	65 00	18,505 76
<b>HOUSE-MOVING FUND—BOARD OF PUBLIC WORKS</b>		
From permits issued . . . . .	3,475 00	3,475 00
<b>HOUSE-MOVING FUND—DEPT OF ELECTRICITY—</b>		
From permits issued . . . . .	1,142 00	1,142 00
<b>COUPONS OF PARK IMPROVEMENT BONDS, 1874-1875—</b>		
From taxes . . . . .	15,547 27	15,547 27
<b>SINKING FUND PARK IMPROVEMENT BONDS, 1874-1875—</b>		
From taxes . . . . .	10,504 90	
From loans returned . . . . .	27,000 00	
From interest received . . . . .	1,264 95	38,769 85
<b>WINDEL BEQUEST FUND—</b>		
From interest account . . . . .	892 12	892 12
<b>TEARING UP STREETS FUND—</b>		
From sewer permits . . . . .	54,976 67	54,976 67
<b>ROBINSON BEQUEST INTEREST FUND—</b>		
From interest received . . . . .	3,035 90	3,035 90
<b>ROBINSON BEQUEST FUND—</b>		
From loans paid . . . . .	30,000 00	30,000 00
<b>DUPLICATE TAX FUND—</b>		
From taxes overpaid and paid in duplicate . . . . .	4,033 09	4,033 09
<b>ASSESSOR'S ACCOUNT—</b>		
From personal property taxes . . . . .	699,974 38	699,974 38
<b>STATE OF CALIFORNIA—</b>		
From taxes . . . . .	1,596,205 69	
From poll taxes . . . . .	98 719 60	
From redemption of property sold to State . . . . .	11,470 03	
From collateral inheritance tax . . . . .	176,644 08	
From maintenance of pupils at Preston School of Industry . . . . .	2,769 85	
From maintenance of pupils at Whittier Reform School . . . . .	4,318 60	
Maintenance of children at Home for Feeble Minded at Glen Ellen . . . . .	21,020 00	
From sale of property under Section 3897 P. C. . . . .	350 79	1,911,498 61
<b>NEW SCHOOL BUILDING FUND—</b>		
From taxes . . . . .	313,683 44	313,683 44
<b>NEW CITY AND COUNTY HOSPITAL FUND—</b>		
From taxes . . . . .	313,683 44	313,683 44
<b>FIREMEN'S RELIEF FUND—</b>		
From taxes . . . . .	18,488 61	18,488 61
<b>SPECIAL BADGE FUND—</b>		
From deposits on license badges . . . . .	165 00	165 00
<b>SPECIAL PERMIT FUND—</b>		
From deposits . . . . .	51,748 25	51,748 25
<b>Total . . . . .</b>		9,567,625 12

\*Amount of \$22.39 transferred to General Fund.

Note—See transfer entries for amounts transferred.

## PAYMENTS BY TREASURER.

Account.	Amount.	Total.
GENERAL FUND, 1899-1900—		
Demands paid .....	\$73,395 07	
GENERAL FUND, 1900-1901—		
Demands paid .....	63 20	
GENERAL FUND, 1901-1902—		
Demands paid .....	643,606 33	
GENERAL FUND, 1902-1903—		
Demands paid .....	3,849,958 62	
ASSESSOR'S ACCOUNT—		
Apportioned to sundry funds.....	629,138 86	
ADVERTISING FUND—		
Demands paid .....	5,449 33	✓
CITY STREET IMPROVEMENT CONTRACT AC- COUNT—		
Demands paid .....	9,996 49	✓
DUPLICATE TAX FUND—		
Demands paid .....	2,327 13	✓
FIREMEN'S RELIEF FUND—		
Demands paid .....	19,208 90	✓
HOUSE-MOVING FUND—DEPT OF ELECTRICITY—		
Demands paid .....	711 25	✓
HOUSE MOVING FUND—BOARD OF PUBLIC WORKS		
Demands paid .....	3,085 00	✓
LIBRARY FUND—		
Demands paid .....	66,247 03	✓
OVER-PAYMENT PERSONAL PROPERTY TAX FUND, 1899—		
Demands paid .....	174 88	✓
OVER-PAYMENT PERSONAL PROPERTY TAX FUND, 1900—		
Demands paid .....	11 61	✓
OVER-PAYMENT PERSONAL PROPERTY TAX FUND, 1901—		
Demands paid .....	1,008 09	✓
PARK FUND—		
Demands paid .....	320,802 44	✓
POLICE RELIEF AND PENSION FUND—		
Demands paid .....	57,412 23	✓
ROBINSON BEQUEST FUND—		
Demands paid .....	30,000 00	✓
ROBINSON BEQUEST INTEREST FUND—		
Demands paid .....	1,670 90	✓
WINDEL BEQUEST INTEREST FUND—		
Demands paid .....	1,561 20	✓
COMMON SCHOOL FUND, 1900—		
Demands paid .....	39,932 22	✓
COMMON SCHOOL FUND, 1901—		
Demands paid .....	114,084 11	✓
COMMON SCHOOL FUND, 1902—		
Demands paid .....	1,168,775 16	✓
SPECIAL PERMIT FUND—		
Demands paid .....	43,673 00	✓
STATE OF CALIFORNIA .....	1,913,385 31	
SURPLUS FUND—		
Demands paid .....	22,916 66	✓
TEACHERS' INSTITUTE FUND—		
Demands paid .....	245 25	✓
TEARING UP STREETS FUND—		
Demands paid .....	45,900 34	✓
UNAPPORTIONED FEE FUND—		
Demands paid .....	4,644 40	✓
SINKING FUND, PARK IMPROVEMENT BONDS, 1874-1875—		
Loan .....	7,000 00	
INTEREST ACCOUNT, PARK IMPROVEMENT BONDS, 1874-1875—		
Demands paid .....	17,370 00	✓
Total .....		9,003,175 01

Note—See transfer entries for amounts transferred.

## CONDITION OF TREASURY.

CASH ON HAND JUNE 30, 1903, AT CREDIT OF FOLLOWING FUNDS AND ACCOUNTS.

Funds and Accounts	Amount.	Total.
GENERAL FUND, 1899-1900 .....	\$ 54,092 68	
GENERAL FUND, 1902-1903—	523,955 63	
COMMON SCHOOL FUND, 1902-03—	62,409 02	
TEACHERS' INSTITUTE FUND .....	99 09	
ADVERTISING FUND .....	2,485 77	
UNAPPORTIONED FEE FUND .....	14,973 84	
PARK FUND .....	50 881 00	
LIBRARY FUND .....	16,939 11	
POLICE RELIEF AND PENSION FUND .....	8,368 34	
HOUSE MOVING FUND—BOARD OF PUBLIC WORKS	885 00	
HOUSE MOVING FUND—DEPT. OF ELECTRICITY—	923 15	
DUPLICATE TAX FUND .....	7,864 83	
NINETEENTH STREET EXTENSION FUND .....	236 53	
POTRERO AVENUE EXTENSION FUND .....	371 92	
OVER-PAYMENT PERSONAL PROPERTY TAX		
FUND, 1899 .....	1,436 26	
OVER-PAYMENT PERSONAL PROPERTY TAX		
FUND, 1900 .....	582 04	
OVER-PAYMENT PERSONAL PROPERTY TAX		
FUND, 1901 .....	3,832 50	
COUPONS OF PARK IMPROVEMENT BOND, 1874-75.	562 11	
SINKING FUND PARK IMPROVEMENT BONDS,		
1874-1875 .....	226,584 08	
SINKING FUND, DUPONT STREET BONDS .....	158 02	
TEARING UP STREETS FUND .....	11,103 27	
ROBINSON BEQUEST FUND .....	50 00	
ROBINSON BEQUEST INTEREST FUND .....	1,365 00	
STATE OF CALIFORNIA .....	23,522 69	
ASSESSOR'S ACCOUNT .....	666,504 77	
WINDEL BEQUEST INTEREST FUND .....	446 09	
NEW SCHOOL BUILDING FUND .....	313,683 44	
NEW HOSPITAL FUND .....	313,683 44	
SURPLUS FUND .....	1,208 25	
SPECIAL BADGE FUND .....	165 00	
SPECIAL PERMIT FUND .....	22,901 75	
FIREMEN'S RELIEF FUND .....	1,543 98	
Total .....	\$2,333,818 60	
Less A. C. Widber deficiency account .....	14,789 16	\$2,319,029 44

## BALANCE.

	Amount.	Total.
CASH ON HAND JULY 1, 1901 .....	\$1 844,579 33	
RECEIPTS DURING FISCAL YEAR 1902-03 .....	9,567,625 12	
Total .....		\$11,412,204 45
PAYMENTS DURING FISCAL YEAR 1902-03 .....		9,093,175 01
BALANCE ON HAND JULY 1, 1903 .....		\$2,319,029 44

## LOAN ACCOUNT.

	Amount.	Total.
LOANS FROM SINKING FUND, PARK IMPROVE- MENT BONDS, 1874-1875, OUTSTANDING JUNE 30, 1903 .....	\$18,000 00	\$18,000 00

## TRANSFER ENTRIES.

Funds and Accounts.	Amount.	Total.
FROM GENERAL FUND, 1902 .....	\$631,851 66	
To Police Relief and Pension Fund .....		\$ 31,851 66
To Assessor's account .....		320,000 00
To Sinking Fund Park Improvement Bonds, 1874-75..		180,000 00
To General Fund, 1901 .....		100,000 00
FROM GENERAL FUND, 1901 .....	127 180 36	
To General Fund of 1902 .....		119,790 36
To Surplus Fund .....		7,400 00
FROM GENERAL FUND, 1900 .....	19,302 87	
To Police Relief and Pension Fund .....		9,613 58
To General Fund, 1901 .....		9,689 29
FROM GENERAL FUND, 1899 .....	1,671 42	
To General Fund, 1902 .....		1,671 42
FROM COMMON SCHOOL FUND OF 1902 .....	300,000 00	
To Common School Fund of 1901 .....		90,000 00
To Assessor's account .....		200,000 00
To Sinking Fund .....		100,000 00
FROM COMMON SCHOOL FUND, 1901 .....	133,254 64	
To Common School Fund of 1902 .....		133,254 64
FROM COMMON SCHOOL FUND, 1900 .....	60 42	
To Common School Fund of 1902 .....		60 42
FROM SINKING FUND PARK IMP. BONDS, 1874-75..	205,000 00	
To General Fund, 1902 .....		180,000 00
To Library Fund .....		10,000 00
To Coupon Account Park Imp. Bonds, 1874-75 .....		5,000 00
To Common School Fund, 1902 .....		100,000 00
FROM ASSESSOR'S ACCOUNT .....	625,022 39	
To General Fund of 1902 .....		320,022 39
To Common School Fund, 1902 .....		200,000 00
To Park Fund .....		100,000 00
To Firemen's Relief Fund .....		5,000 00
FROM HOUSE MOVING FUND .....	987 40	
To Department of Electricity House Moving Fund ..		92 40
To Board of Public Works House Moving Fund .....		495 00
FROM UNAPPORTIONED FEE FUND .....	168,624 67	
To General Fund of 1901 .....		16,542 52
To General Fund of 1902 .....		149,504 65
To Police Relief and Pension Fund .....		2,777 50
FROM ADVERTISING FUND .....	7,186 79	
To General Fund, 1901 .....		7,186 79
FROM FLINN & TREACY CONTRACT ACCOUNT .....	106 63	
To General Fund, 1901 .....		106 63
FROM PARK FUND, 1901 .....	4,693 12	
To Park Fund, 1902 .....		4,693 12
FROM PARK FUND, 1902 .....	100,000 00	
To Assessor's account .....		100,000 00
FROM SURPLUS FUND .....	175,000 00	
To General Fund, 1901 .....		175,000 00
FROM DUPLICATE TAX FUND .....	26 54	
To General Fund, 1901 .....		26 54
FROM LIBRARY FUND .....	10,000 00	
To Sinking Fund Park Improvement Bonds, 1874-75..		10,000 00
FROM FIREMEN'S RELIEF FUND .....	5,000 00	
To Assessor's account .....		5,000 00
FROM CITY STREET IMP. CONTRACT ACCOUNT .....	54 78	
To Surplus Fund .....		54 78
FROM COUPONS PARK IMP. BONDS, 1874-75 .....	5,000 00	
To Sinking Fund Park Improvement Bonds, 1874-75..		5,000 00
FROM PACIFIC TELEPHONE CONTRACT ACCOUNT .....	9,035 12	
To Surplus Fund .....		9,035 12
Total .....	\$2,709 058 81	\$2,709,058 81

## TREASURER IN ACCOUNT WITH AUDITOR

FOR MONEYS BELONGING TO THE STATE OF CALIFORNIA FOR FISCAL  
YEAR 1902-1903.

State of California.	Amount.	Total.
CR.		
Cash on hand July 1, 1902 . . . . .	\$ 25,409 86	
Taxes received . . . . .	1,596,205 69	
Poll taxes received . . . . .	98,719 60	
Maintenance of juveniles at Whittier Reform School. . .	4,818 60	
Maintenance of juveniles at Preston School of Industry .	2,709 85	
Maintenance of inmates at Home for Feeble-Minded Children . . . . .	21,020 00	
From sales of property, Sec. 3897, P. C. . . . .	350 79	
Redemption of property sold to the State. . . . .	11,470 03	
Collateral inheritance taxes . . . . .	176,644 08	\$1,936,908 00
DR.		
Amount paid State Treasurer . . . . .	\$1,902,229 91	
Treasurer's mileage . . . . .	69 60	
Assessor's commission on personal property taxes . . .	8,966 46	
State's portion refunded taxes . . . . .	2,119 34	\$1,913,385 31
Balance cash on hand June 30, 1903. . . . .		\$23,522 69

## LOAN ACCOUNT FOR FISCAL YEAR 1902-1903.

LOANS MADE FROM SINKING FUNDS ON SECURITY OF UNITED STATES,  
STATE AND COUNTY BONDS.

Loans	Sinking Fund Park Improv'm't Bonds of 1874-1875	Total
Loans unpaid July 1, 1902 . . . . .	\$38,000 00	
Loans made during fiscal year 1902-1903. . . . .	7,000 00	\$45,000 00
Loans returned during fiscal year 1902-03. . . . .	27,000 00	
Loans unpaid July 1, 1903 . . . . .	18,000 00	45,000 00

## STATEMENT OF POLL TAXES FOR FISCAL YEAR 1902-1903.

	Amount.	Total.
SOLD BY WASHINGTON DODGE, ASSESSOR—		
2,556 poll tax receipts, account of 1902, at \$3. . . . .	\$7,668 00	
15 per cent commission . . . . .	1,150 20	\$6,517 80
SOLD BY WASHINGTON DODGE, ASSESSOR—		
626 poll tax receipts, account of 1902, at \$2. . . . .	1,252 00	
15 per cent commission . . . . .	187 80	1,064 20
53,598 poll tax receipts, account of 1903, at \$2. . . . .	107,196 00	
15 per cent commission . . . . .	16,079 40	91,116 60
SOLD BY E. J. SMITH, TAX COLLECTOR—		
7 poll tax receipts (delinquent), at \$4. . . . .	28 00	
Less 25 per cent commission . . . . .	7 00	21 00
Total . . . . .		\$98,719 60

STATEMENT OF TAXES FOR THE FISCAL YEAR 1902-1903.  
TAX COLLECTOR IN ACCOUNT WITH THE AUDITOR.

Dr.	Amount.	Total.
To city and county and State real estate roll, taxes of 1902, valuation \$288,436,300.....	\$4,638,542 00	
To city and county and State personal property roll, taxes of 1902, valuation \$131,532,344.....	1,486,111 83	
To penalties collected .....	7,627 28	\$6,132,281 11
Cr.		
By cash paid City and County Treasurer, taxes and penalties .....	\$6,073,182 30	
By City and county property exempt from taxation....	904 12	
By property assessed to Regents of University .....	5,184 62	
By property assessed to Deaf, Dumb and Blind Asylum	257 32	
By property assessed to California School of Mechanical Arts .....	1,704 70	
By irregular assessment, Section 3806 P. C. ....	1,051 74	
By decrease in personal property roll, cancellations, Sec. 3085, P. C. ....	169 18	
By property enjoined from sale .....	12,837 46	
By delinquent taxes, city and county .....	28,203 42	
By delinquent taxes, State.....	8,786 25	\$6,132,281 11

SUMMARY OF TAXES—STATE, CITY AND COUNTY REAL  
ESTATE AND PERSONAL PROPERTY.

COLLECTED AND PAID INTO THE TREASURY DURING THE FISCAL YEAR  
1902-1903.

Year.	Taxes.	Penalties.	Total.
1902.....	\$6,065,555 02	\$7,627 28	\$6,073,182 30
1901.....	5,136 25	61 92	5,198 17
1900.....	19,282 44	3,854 65	23,137 09
1899.....	40 61	3 25	43 86
1898.....	85 91	11 79	97 70
1897.....	1 58	33	1 91
1896.....	01	01	02
1895.....	9 41		9 41
1894.....	3 77	65	4 42
1893.....	14 62	88	15 50
1892.....	88	09	97
1891.....	98		98
1890.....	12 72	64	13 36
1889.....	8 69	42	9 11
1887.....	1 56	05	1 61
1886.....	17 51	87	18 38
1885.....	3 00	14	3 14
1884.....	8 39	08	8 47
1883.....	4 11	19	4 30
1882.....	3 89	04	3 93
1879.....	3 00		3 00
1878.....	46		46
1877.....	33		33
1874.....	79 42	3 97	83 39
1873.....	267 91	66 99	334 90
1872.....	288 76	72 14	360 90
1871.....	49 75	2 49	52 24
1870.....	6 71	35	7 06
1868.....	15 25	76	16 01
1865.....	31 20	1 56	32 76
	\$6,090,934 14	\$11,711 54	\$6,102,645 68

**APPORTIONMENT OF TAXES**  
**COLLECTED DURING THE FISCAL YEAR 1902-1903.**

Funds and Accounts.	Amount.	Total.
To State railroad taxes of 1902.....		\$ 1,973 82
To City and County's portion of redemption of property sold to the State .....		28,072 83
To City and County's portion of sale, Section 3897....		775 65
To personal property taxes, 1902, unsecured by real estate, collected by Assessor .....		629,138 86
To taxes and penalties collected by Tax Collector during fiscal year 1902-03.....	\$6,102,645 58	
To less amount collected in June, 1903, and paid to and apportioned by Treasurer, in fiscal year 1903-04 .....	44,567 75	6,058,077 93
To taxes coll't'd in June, 1902, by Tax Collector and paid to and apportioned by Treasurer in fiscal yr. 1902-3 .....		28,501 70
To amount of advertising and deeds collected by Tax Collector and apportioned to General Fund during fiscal year 1902-03 .....		1,682 00
Total .....		\$6,748,222 79
<b>COLLECTED DURING THE FISCAL YEAR 1902-03.</b>		
By General Fund, 1902 .....	\$3,693,744 97	
By General Fund, 1901 .....	23,859 47	
By Common School Fund, 1902 .....	402,832 88	
By Common School Fund, 1901.....	2,505 20	
By Park Fund .....	294,137 45	
By Library Fund .....	63,029 47	
By State of California .....	1,596,205 69	
By interest account, Park Improvement Bonds, 1874-75..	15,547 27	
By Sinking Fund, Park Improvement Bonds, 1874-75...	10,504 90	
By New Hospital Building Fund .....	313,683 44	
By New School Building Fund .....	313,683 44	
By Firemen's Relief Fund .....	18,488 61	
Total .....		\$6,748,222 79

STATEMENT OF ASSESSED VALUE OF PROPERTY, RATE OF TAXATION AND AMOUNT OF TAX  
LEVIED FROM 1861-62 TO 1903-04.

Fiscal Year.	Valuation of Real Estate and Improvements.	Valuation of Personal Property.	Total Valuation.	Rate for City and County Purposes.	Rate for State Purposes.	Total Rate on Each \$100 Valuation.	Total Tax Levied.	Taxes Collected by Tax Collector.
1861-62.	\$41,870,811 00	Real & personal	\$41,870,811 00	\$2 25	\$9 62	\$2 87	\$1,201,692 27	
1862-63.	37,016,101 87	32,540,553 93	66,556,655 80	1 97 $\frac{1}{2}$	77	2 74 $\frac{1}{2}$	1,826,980 19	
1863-64.	43,151,212 51	35,556,125 21	78,707,337 71	1 20	90	2 10	1,652,806 09	
1864-65.	47,345,973 66	35,851,652 13	83,197,625 79	1 78	1 25	2 98	2,479,289 24	\$31 20
1865-66.	49,169,047 00	39,775,496 34	88,934,543 34	1 97	1 15	3 12	2,774,537 75	
1866-67.	52,531,183 00	43,214,976 43	96,746,159 43	1 97	1 13	3 10	2,969,130 94	
1867-68.	58,207,861 85	51,152,903 88	109,360,825 73	1 87	1 00	3 00	3,280,824 77	15 25
1868-69.	63,631,721 22	42,782,307 67	106,414,028 82	2 05	1 97	3 08	3,245,627 87	
1869-70.	69,776,003 00	44,982,807 67	114,758,810 67	2 11	86 $\frac{1}{2}$	3 05	3,534,592 91	
1870-71.	75,145,717 00	31,246,139 00	106,391,856 00	1 98	86 $\frac{1}{2}$	2 84 $\frac{1}{2}$	3,026,848 89	6 71
1871-72.	76,124,551 00	28,960,988 00	105,025,539 00	2 10 $\frac{1}{2}$	86 $\frac{1}{2}$	2 97	3,119,258 51	49 75
1872-73.	180,571,640 00	108,011,616 90	288,583,256 90	1 00	50	1 50	4,328,748 84	288 76
1873-74.	212,407,505 00	212,407,505 00	424,815,010 00	1 10	50	1 60	3,398,520 08	79 42
1874-75.	162,466,177 00	101,743,207 00	264,209,384 00	1 45	64 9-10	2 09 9-10	5,546,176 02	
1875-76.	169,944,327 00	90,160,814 00	260,105,141 00	1 00	60 5-10	1 50 5-10	4,319,137 51	
1876-77.	190,222,363 00	70,351,615 00	260,573,978 00	1 39	73 5-10	2 12 5-10	5,537,260 78	
1877-78.	190,973,720 00	63,893,330 00	254,867,050 00	1 20	63	1 83	4,064,007 02	33
1878-79.	190,280,810 00	51,196,550 00	241,477,360 00	1 69	55	2 24	5,476,292 86	46
1879-80.	165,129,845 00	51,037,229 00	217,167,074 00	1 37	62 $\frac{1}{2}$	1 99 $\frac{1}{2}$	4,338,807 13	3 00
1880-81.	165,129,845 00	270,287,738 00	435,417,583 00	1 57	65 5-10	2 21	9,891,281 89	
*1881-82.	168,301,609 00	71,121,595 00	239,423,204 00	1 15	59 6-10	1 80 5-10	4,126,209 07	3 89
1881-82.	155,834,879 00	66,598,321 00	222,433,200 00	1 20	49 7-10	1 80 23-100	3,643,565 85	
1882-83.	158,594,008 00	90,267,009 00	248,861,017 00	1 20	49 7-10	1 69 7-10	3,914,361 31	4 11
*1883-84.	185,723,269 00	70,601,188 00	256,324,457 00	1 20	45 2-10	1 57 7-10	3,622,563 51	8 39
*1884-85.	180,917,078 00	62,272,534 00	243,189,612 00	1 12 $\frac{1}{2}$	54 4-10	1 59 29-100	3,744,356 82	3 00
1884-85.	164,465,888 00	56,013,672 00	220,479,560 00	1 04 89-100	56	1 57 1-10	3,615,672 35	17 51
*1885-86.	171,416,426 00	56,102,922 00	227,519,348 00	1 01 10-100	60 8-10	1 75 58-100	4,420,158 20	1 56
1886-87.	175,409,152 00	61,482,367 00	236,891,519 00	1 14 78-100	50 4-10	1 57 1-10	4,294,560 87	8 60
1887-88.	191,018,454 00	63,127,637 00	254,146,091 00	1 06 7-10	72 2-10	1 72 2 10	5,165,648 46	12 72
1888-89.	211,407,987 00	61,921,629 00	273,329,616 00	1 00	58	1 61	4,853,132 44	
*1889-90.	241,119,410 00	64,920,905 00	306,040,315 00	1 03				
1890-91.	235,361,708 00	65,082,372 00	300,444,080 00					





REDEMPTION OF REAL ESTATE SOLD TO STATE FOR  
DELINQUENT TAXES, FISCAL YEAR 1902-03.

Year.	Taxes.	Penalty on Delinquency.	Costs.	Interest.	Penalty on Redemption.	Total.
1874.....	\$78 70	\$3 59	\$16 00	\$159 90	\$8 35	\$266 55
1875.....	8 52			16 15		24 67
1876.....	1 06			1 82		2 88
1877.....	1 29	02	1 00	2 10		4 41
1878.....	7 17	35	50	11 44		19 46
1879.....	2 30	14	8 00	10 01		20 45
1880.....	233 65	11 65	15 50	373 62	60 92	695 34
1881.....	102 18	4 90	4 50	158 07		269 65
1882.....	91 64	4 38	2 50	135 25		233 97
1883.....	78 59	3 79	2 50	111 19		196 07
1884.....	70 40	3 39	1 50	93 28		168 57
1885.....	71 54	3 25	2 50	90 35		167 64
1886.....	66 69	3 25	2 50	79 62		152 06
1887.....	83 36	4 08	2 50	91 52		181 46
1888.....	49 61	1 92	1 50	51 93		104 96
1889.....	13 84	10	50	12 97		27 41
1890.....	12 88	16	50	11 16		24 70
1891.....	21 58	1 49	1 00	16 03		40 10
1892.....	51 52	3 76	9 00	35 47	55	100 30
1893.....	35 39	1 90	8 00	22 92	21	68 42
1894.....	110 65	50	1 50	59 05	86 95	258 65
1895.....	398 42	2 99	4 50	183 92	306 59	956 42
1896.....	1,110 10	39 98	11 00	443 91	1,136 35	2,741 34
1897.....	1,599 23	58 56	11 50	525 54	1,639 04	3,833 87
1898.....	4,333 63	81 18	19 00	1,152 49	3,416 09	9,002 39
1899.....	3,957 41	82 41	27 00	765 11	2,410 43	7,242 43
1900.....	4,594 76	180 10	121 00	573 29	1,938 50	7,407 65
1901.....	12,522 28	1,112 68	412 50	497 81	1,760 99	16,306 26
1902.....	33 28				5 55	38 83
	\$29,741 67	\$1,610 59	\$688 00	\$5,685 92	\$12,830 53	\$50,556 71

# BONDED DEBT OF THE CITY AND COUNTY OF SAN FRANCISCO JUNE 30, 1903.

Year of Issue.	When Due.	Rate of Interest/ Per Annum.	Object of Issue.	Bonds Out- standing June, 1903.	Sinking Fund on Hand June 30, 1903.	Sinking Fund 1902-1903.
1874-75.....	April 1, 1904.	6 per cent.....	Park Improvement..... Amount of Sinking Fund..... Net Bonded Debt City and County, June 30, 1903.....	\$250,000 00 244,584 08 \$5,415 92	\$244,584 08	\$30,000 00

## LIST OF BONDS OUTSTANDING JUNE 30, 1903.

	Amount.	Total.
PARK IMPROVEMENT BONDS, 1874-75-1 to 250; 250, \$1,000 each.....	\$250,000 00	\$250,000 00

## COUPON ACCOUNT FOR FISCAL YEAR ENDING JUNE 30, 1903.

	Amount.	Total.
PARK IMPROVEMENT BONDS, 1872-73 and 1874-1875—		
Coupons due and unpaid June 30, 1902.....	\$2,940 00	
Coupons due on bonds, 1874-75, year ending June 30, 1903, 6 per cent on \$250,000 00.....	15,000 00	
	\$17,940 00	
Coupons paid fiscal year ending June 30, 1903.....	17,370 00	
		\$ 70 00
Coupons due and unpaid June 30, 1903.....	\$130 00	
1872-73 coupon 21 of bonds 21, 45, 71, and and coupon 34 of bond 167; 4 coupons at \$30 each.....	450 00	
1874-75 coupons 58 of bonds 53, 78, 92, 94; 41 of bonds 28, 34 to 42; 15 coupons, \$30 each.....		
	\$570 00	\$570 00

## RECAPITULATION OF COUPON ACCOUNTS, FISCAL YEAR ENDING JUNE 30, 1903.

Year of Bond Issue.	Bonds Issued For	Coupons Due and Unpaid June 30, 1902.	Coupons Due Fiscal Year 1902-1903.	Total.	Coupons Paid 1902-1903	Coupons Paid and Missing.	Coupons Due and Unpaid June 30, 1903.
1872 1							
1875 1	Park Improvement.....	\$2,940 00	\$15,000 00	\$17,940 00	\$17,370 00	.....	\$570 00

## THE COLLECTOR OF LICENSES

IN ACCOUNT WITH THE AUDITOR FOR LICENSES ISSUED TO HIM DURING  
THE FISCAL YEAR ENDING JUNE 30, 1903.

	Number	Value	Amount
Auctioneers.....	200	\$6 00	\$1,200 00
Auctioneers.....	50	11 00	550 00
Auctioneers.....	4	26 00	104 00
Automobile.....	50	1 25	62 50
Automobile.....	50	2 50	125 00
Bankers.....	100	51 00	5,100 00
Bankers.....	50	101 00	5,050 00
Bankers.....	50	201 00	10,050 00
Bankers.....	100	801 00	30,100 00
Boxing.....	4	250 00	1,000 00
Boxing.....	3	1,200 00	3,600 00
Brokers.....	500	6 00	3,000 00
Brokers.....	50	11 00	550 00
Brokers.....	50	16 00	800 00
Brokers.....	50	26 00	1,300 00
Billiards.....	100	4 00	400 00
Billiards.....	4	8 00	32 00
Billiards.....	3	12 00	36 00
Billiards.....	6	16 00	96 00
Billiards.....	5	20 00	100 00
Billiards.....	10	24 00	240 00
Billiards.....	2	28 00	56 00
Billiards.....	4	32 00	128 00
Billiards.....	3	40 00	120 00
Billiards.....	1	48 00	48 00
Bowling alleys.....	50	5 00	250 00
Bowling alleys.....	1	10 00	10 00
Bowling alleys.....	1	15 00	15 00
Bowling alleys.....	1	20 00	20 00
Bowling alleys.....	1	25 00	25 00
Bowling alleys.....	7	30 00	210 00
Bowling alleys.....	8	40 00	320 00
Bowling alleys.....	3	50 00	150 00
Baths.....	200	3 00	600 00
Baths.....	50	10 00	500 00
Baseball.....	50	10 00	500 00
Bootblacks.....	50	3 00	150 00
Bootblacks.....	50	6 00	300 00
Bootblacks.....	100	9 00	900 00
Bootblacks.....	50	12 00	600 00
Bootblacks.....	50	15 00	750 00
Carpet beating.....	50	10 00	500 00
Intelligence offices.....	150	16 00	2,400 00
Junk dealers.....	250	4 00	1,000 00
Junk dealers.....	50	6 00	300 00
Junk dealers.....	50	8 00	400 00
Livery stables.....	350	4 00	1,400 00
Laundries.....	1,250	6 00	7,500 00
Laundries.....	50	12 00	600 00
Laundries.....	50	20 00	1,000 00
Gratuities.....	399		
Municipal.....	8	2 00	16 00
Municipal.....	50	2 50	125 00
Municipal.....	5,199	3 00	15,597 00
Municipal.....	7	4 00	28 00
Municipal.....	1,060	5 00	5,300 00
Municipal.....	250	6 00	1,500 00
Municipal.....	200	7 50	1,500 00
Municipal.....	1	8 00	8 00
Municipal.....	850	10 00	8,500 00
Municipal.....	5	13 00	65 00
Municipal.....	100	15 00	1,500 00
Municipal.....	6	19 00	114 00
Municipal.....	50	20 00	1,000 00

## THE COLLECTOR OF LICENSES—Continued.

	Number.	Value.	Amount.
Municipal	300	25 00	\$7,500 00
Municipal	50	30 00	1,500 00
Municipal	300	40 00	2,000 00
Municipal	2	41 00	82 00
Municipal	150	50 00	7,500 00
Municipal	6	66 00	396 00
Municipal	50	75 00	3,750 00
Municipal	50	100 00	5,000 00
Municipal	9	151 00	1,359 00
Municipal	1	300 00	300 00
Pawnbrokers	300	31 00	9,300 00
Retail liquor dealers	12,650	21 00	265,450 00
Restaurant, retail liquor	1,350	3 00	4,050 00
Restaurant, retail liquor	100	5 00	500 00
Ring throwing	50	5 00	250 00
Runners and solicitors	250	10 00	2,500 00
Scavengers	50	1 50	75 00
Scavengers	150	2 50	375 00
Shows	50	5 00	250 00
Theater	50	5 00	250 00
Theater	50	41 00	2,050 00
Theater	50	51 00	2,550 00
Theater	50	76 00	3,800 00
Theater	50	101 00	5,050 00
Theater	50	201 00	10,050 00
Theater	50	301 00	15,050 00
Warehouse	150	10 00	1,500 00
Street railroads	4	112 50	450 00
Street railroads	4	2,250 00	9,000 00
Street railroads	3	142 50	427 50
Street railroads	2	67 50	135 00
Department of Public Works	1	75	75
Department of Public Works	6	1 00	6 00
Department of Public Works	2,750	1 50	4,125 00
Department of Public Works	700	1 75	1,225 00
Department of Public Works	200	2 00	400 00
Department of Public Works	50	2 25	112 50
Department of Public Works	800	2 50	2,000 00
Department of Public Works	250	2 75	687 50
Department of Public Works	401	3 00	1,203 00
Department of Public Works	50	3 25	162 50
Department of Public Works	101	3 50	353 50
Department of Public Works	50	3 75	187 50
Department of Public Works	200	4 00	800 00
Department of Public Works	150	4 50	675 00
Department of Public Works	250	5 00	1,250 00
Department of Public Works	50	5 25	262 50
Department of Public Works	101	5 50	555 50
Department of Public Works	50	6 00	300 00
Department of Public Works	1	6 25	6 25
Department of Public Works	50	6 50	325 00
Department of Public Works	1	6 75	6 75
Department of Public Works	50	7 00	350 00
Department of Public Works	100	7 50	750 00
Department of Public Works	50	8 00	400 00
Department of Public Works	1	8 25	8 25
Department of Public Works	50	9 00	450 00
Department of Public Works	1	9 75	9 75
Department of Public Works	199	10 00	1,990 00
Department of Public Works	2	10 25	20 50
Department of Public Works	50	10 50	525 00
Department of Public Works	50	11 00	550 00
Department of Public Works	3	11 50	34 50
Department of Public Works	51	12 00	612 00
Department of Public Works	1	12 50	12 50
Department of Public Works	2	13 00	26 00
Department of Public Works	2	13 50	27 00

## THE COLLECTOR OF LICENSES—Continued.

	Number.	Value.	Amount.
Department of Public Works.....	50	\$14 00	\$700 00
Department of Public Works.....	50	15 00	750 00
Department of Public Works.....	3	15 50	46 50
Department of Public Works.....	2	15 75	31 50
Department of Public Works.....	1	16 00	16 00
Department of Public Works.....	4	16 50	66 00
Department of Public Works.....	1	17 00	17 00
Department of Public Works.....	1	17 50	17 50
Department of Public Works.....	3	18 00	54 00
Department of Public Works.....	1	18 50	18 50
Department of Public Works.....	3	19 00	57 00
Department of Public Works.....	1	20 00	20 00
Department of Public Works.....	1	20 25	20 25
Department of Public Works.....	3	20 50	61 50
Department of Public Works.....	2	21 00	42 00
Department of Public Works.....	1	21 25	21 25
Department of Public Works.....	1	21 50	21 50
Department of Public Works.....	4	22 00	88 00
Department of Public Works.....	1	22 50	22 50
Department of Public Works.....	2	23 00	46 00
Department of Public Works.....	2	23 50	47 00
Department of Public Works.....	1	24 00	24 00
Department of Public Works.....	2	24 50	49 00
Department of Public Works.....	1	25 00	25 00
Department of Public Works.....	1	25 50	25 50
Department of Public Works.....	1	26 00	26 00
Department of Public Works.....	4	26 50	106 00
Department of Public Works.....	2	27 00	54 00
Department of Public Works.....	1	27 50	27 50
Department of Public Works.....	1	28 00	28 00
Department of Public Works.....	2	29 00	58 00
Department of Public Works.....	2	30 00	60 00
Department of Public Works.....	1	30 50	30 50
Department of Public Works.....	2	31 00	62 00
Department of Public Works.....	2	31 50	63 00
Department of Public Works.....	2	32 50	65 00
Department of Public Works.....	3	33 00	99 00
Department of Public Works.....	1	33 50	33 50
Department of Public Works.....	3	34 00	102 00
Department of Public Works.....	2	34 50	69 00
Department of Public Works.....	3	36 00	108 00
Department of Public Works.....	1	35 00	35 00
Department of Public Works.....	2	37 50	75 00
Department of Public Works.....	1	38 00	38 00
Department of Public Works.....	1	40 00	40 00
Department of Public Works.....	3	42 00	126 00
Department of Public Works.....	3	43 00	129 00
Department of Public Works.....	1	44 50	44 50
Department of Public Works.....	1	45 00	45 00
Department of Public Works.....	2	45 50	91 00
Department of Public Works.....	1	47 00	47 00
Department of Public Works.....	1	48 50	48 50
Department of Public Works.....	1	49 00	49 00
Department of Public Works.....	1	50 00	50 00
Department of Public Works.....	1	55 00	55 00
Department of Public Works.....	1	56 00	56 00
Department of Public Works.....	1	56 50	56 50
Department of Public Works.....	1	57 50	57 50
Department of Public Works.....	1	58 00	58 00
Department of Public Works.....	1	58 50	58 50
Department of Public Works.....	1	59 00	59 00
Department of Public Works.....	2	59 00	118 00
Department of Public Works.....	1	100 00	100 00
Department of Public Works.....	1	122 00	122 00
Department of Public Works.....	1	128 00	128 00
Department of Public Works.....	1	135 00	135 00
Department of Public Works.....	1	162 50	162 50
Department of Public Works.....	1	275 50	275 50

## THE COLLECTOR OF LICENSES—Continued.

Tags, Cards and Badges.	Number.	Value.	Amount.
Dog tags.....	4,600	\$2 00	\$9,200 00
Dog tag duplicates.....	1,042	50	521 00
Drivers' cards.....	250	1 00	250 00
Deadly weapon cards.....	300	3 00	900 00
Guide badges.....	41	2 50	102 50
Black badges.....	14	2 50	35 00
Nickel in slot.....	3,701	10 00	37,010 00
Nickel in slot.....	1,023	2 00	2,046 00
Peddlers.....	2,400	6 00	14,400 00
Runners and solicitors.....	25	1 50	37 50
Street work solicitors.....	2	1 50	3 00
Vehicle numbers.....	1,119	1 00	1,119 00
Coupe.....	5	2 50	12 50
Coach.....	2	2 50	5 00
Total.....	50,243		\$573,845 25
Cr.			
By licenses returned.....	3,895		97,883 75
	46,348		\$475,961 50



## AUDITOR'S ESTIMATE OF RECEIPTS AND EXPENDITURES.

SAN FRANCISCO, May 1, 1903.

*To the Honorable Board of Supervisors**Of the City and County of San Francisco.*

GENTLEMEN—I herewith submit to you my estimate of the probable Revenues and Expenditures required by the municipality for the fiscal year 1903 and 1904. I have tried to treat the different departments of the City Government with fairness and impartiality. Most of the departments have need of increased allowances, and I have experienced much difficulty in bringing my estimated revenues to a point within the dollar limit allowed by the Charter. The changing of some of the license ordinances by your Board has not been productive of the results which you thought would accrue. The suppression of slot machines has decreased one of the main sources of revenue. The apathy of the Department of Public Works in regard to boot black stands is also an instance where the city is the loser to the extent of hundreds of dollars annually. The license department will be about \$30,000 short of its collections in previous years.

The increase in the number of employees and the raise in salaries in certain departments of the municipality place an unjust burden on our taxpayers, and, to say the least, is only a polite way of raiding the city treasury. Unless this practice is stopped public improvements will be impossible, and an increased taxation the only solution of the question now so seriously confronting the Financial Department of the city.

## MERCHANT INTEREST CLAIMS.

The payment of the interest due our merchants on the claims of 1892-93 is an item the city cannot in honor afford to overlook, and I have accordingly recommended \$50,000, as a partial payment to them, which is less than 50 per cent of the amount due. The balance can be provided for in the next tax levy. The merchant creditors have waited patiently nine years for the principal, and the payment of the interest is only common justice and a duty we owe them in consideration of their confidence and trust.

## SINKING FUND.

The last installment of the Park Improvement Bonds of 1874-1875 has been provided for in my estimate, which, when paid, will leave the city practically free from debt. I heartily recommend a new bonded indebtedness for the building of our much needed schools, the acquisition of public utilities, the

building of a new City and County Hospital, and for our streets and sewers. This is the only way to obviate in the future the difficulty we are now experiencing from the levy of an emergency tax last year, and the only solution of "How to Build our New School Houses," etc.

#### OFFICIAL BONDS.

Senate Bill 468, passed by the Legislature of 1903, provides for the payment of the premium on the official bonds of our public officers, by the city, and I have accordingly recommended that you set aside \$4,225.00 for that purpose.

#### PUBLIC POUND.

An appropriation of \$10,000 has been requested by the Pound Keeper for the maintenance of that institution for the ensuing year. It will return about one half of that sum to the treasury from fees and charges collected. In the year ending June 30, 1901, the pound paid all expenses and had an excess of \$245.35. In the year ending June 30, 1902, there was an excess of \$33.59. There is something radically wrong in the system this year under which with an appropriation of \$6,000, there will be at the end of the year a deficit of about \$1,500. I recommend that a thorough investigation be made, and that if it is necessary to change the system in order to make the institution self-sustaining, the city take charge of and conduct the pound itself. The public pound should be a source of revenue rather than an expense.

#### SCHOOL DEPARTMENT.

The strained relations existing between my office and certain members of the Board of Education because of legal barriers which have been interposed to prevent the building of new school houses warrants an explanation here. I have been accused in public and private by the President of the Board of Education of being an enemy to progress and the public schools and the cause of the low salaries paid to our overworked teachers. When preparing the Budget for last year, I allowed the School Department, in addition to the regular appropriation of \$1,200,000, the sum of over \$138,000 from the surpluses of the three years previous and recommended at the time that this money be used in the construction and maintenance of new schools. This money was used up but no school houses were built. I am in favor now, and always have been, of the best modern school houses, and of increasing the pay of our teachers. Many of them are receiving salaries wholly inadequate in view of the vast amount of labor they perform. I have accordingly, after a per-

sonal inspection of the attendance rolls of the School Department, recommended that the school appropriation be increased \$60,000 over last year's appropriation, and I hope to see the Board of Education increase *the pay* of the teachers instead of their hours of work.

#### JUDGMENTS.

Some provision should be made by your Honorable Board for the payment of School Department judgments, rendered by the Courts during the past year. Part of them have been allowed and paid, but there still remains a balance of \$7,897 not yet provided for, which I have incorporated in my estimates for this year, and recommend its appropriation.

#### STREETS AND SEWERS.

The appropriation for the repair of our accepted streets and the construction, repair and maintenance of our sewers have received my special attention, and I hope that the Department of Public Works will get at least what is recommended. It needs the full amount, and more too.

#### CITY PROPERTY.

Much of our city property is in need of sidewalks and street work. Some of these are of such an urgent nature that your special attention is respectfully called to these needs and the appropriations recommended therefor.

#### POLICE AND FIRE DEPARTMENTS.

These departments are two of the principal branches of our City Government, and should be given liberal consideration in the distribution of public moneys. The increase of crime and criminals in our midst is a natural product and the inadequacy of our present police force is apparent. The rapidly growing resident districts are demanding better police and fire protection, and I have tried to recommend such appropriations as will provide for them satisfactorily. We need better fire protection, more fire houses, and more fire laddies. This city is growing at a very rapid rate and it will not be many years before the present Police and Fire Departments, if not increased, will be the laughing stock of other cities of less size. It is due to our taxpayers to provide the adequate protection for life and property.

#### SPECIAL IMPROVEMENTS.

In the appropriation set aside for the Department of Public Works, I have included the sum of \$5,845 as the city's portion, to be set aside for the sewer-

ing, macadamizing and laying of sidewalks on Holly Park Avenue; also \$750 be used for the opening of East Park street to Andover Avenue, and a like amount be used for the opening up of Richmond Avenue to Andover Avenue. These improvements require a very small outlay of the public money, and are greatly needed. The appropriation should also include sufficient money to provide for the opening of Nineteenth Avenue from Trocadero Road to Ocean Beach Road. The amount I have recommended is sufficient to enable the Board of Public Works to accomplish these needed improvements.

I have thought it advisable to call your special attention to the foregoing matters and with them and the attached estimates I hereby submit my estimates to your Honorable Board for consideration.

Yours respectfully,

HARRY BAEHR,  
Auditor.

## AUDITOR'S ESTIMATE OF RECEIPTS AND EXPENDITURES

FOR THE FISCAL YEAR 1903 AND 1904.

Account.	Amount.	Total.
SUPERVISORS, CLERKS, ASSISTANTS, SERGEANT-AT-ARMS, AND CLERKS OF THE BOARD OF EQUALIZATION . . . . .	\$43,800 00	\$43,800 00
ADVERTISING . . . . .	18,000 00	18,000 00
BURIAL OF INDIGENT DEAD . . . . .	2,500 00	2,500 00
INTERMENT OF EX-UNION SOLDIERS AND SAILORS . . . . .	2,500 00	2,500 00
PUBLIC POUND—MAINTENANCE OF		
Pound keeper . . . . .	1,200 00	
Deputies (4) . . . . .	2,400 00	
Forage and feed for dogs . . . . .	1,500 00	
Horse shoeing . . . . .	300 00	
Horses . . . . .	250 00	
Harness . . . . .	120 00	
Disinfectants . . . . .	50 00	
Rents . . . . .	480 00	
Repairs to vehicles . . . . .	300 00	6,600 00
SUBSISTENCE OF PRISONERS—		
Sheriff (including jails, maintenance) . . . . .	43,000 00	
Police Department . . . . .	6,000 00	49,000 00
STATIONERY FOR PUBLIC OFFICES . . . . .	34,000 00	
STATIONERY FOR ASSESSOR . . . . .	3,000 00	37,000 00
FURNITURE FOR PUBLIC BUILDINGS . . . . .	8,000 00	8,000 00
FOURTH OF JULY CELEBRATION AND MEMORIAL DAY . . . . .	3,000 00	3,000 00
LAW AND MOTION CALENDAR . . . . .	2,400 00	
URGENT NECESSITY . . . . .	36,000 00	36,000 00
WATER FOR MUNICIPAL PURPOSES . . . . .	110,000 00	110,000 00
INTEREST DUE MERCHANT CREDITORS ON CLAIMS FISCAL YEAR 1892-93—50 PER CENT.	50,000 00	50,000 00
MAINTENANCE OF MINORS—		
Magdalen Asylum . . . . .	7,000 00	
State Schools . . . . .	7,000 00	
Non-sectarian institutions . . . . .	7,000 00	
Feeble-Minded Home . . . . .	20,000 00	41,000 00
EXAMINATION OF INSANE PEOPLE . . . . .	5,000 00	5,000 00
LIGHTING STREETS AND PUBLIC BUILDINGS . . . . .	265,000 00	265,000 00
PAYMENT OF PREMIUM ON OFFICIAL BONDS . . . . .	4,225 00	4,225 00
MAYOR—		
Salaries . . . . .	10,200 00	
Contingent expenses . . . . .	3,600 00	13,800 00
AUDITOR—		
Salaries . . . . .	18,400 00	
Assessment roll . . . . .	12,000 00	
Contingent . . . . .	500 00	
Licenses, blanks, tags, etc. . . . .	2,500 00	33,400 00
ASSESSOR—		
Assessor, Deputy and cashier . . . . .	12,200 00	
Assistant deputies . . . . .	10,800 00	
Clerks . . . . .	25,200 00	
Extra clerks . . . . .	40,000 00	
Expenses field deputies, etc. . . . .	1,000 00	89,200 00
CORONER—		
Coroner and deputy . . . . .	6,400 00	
Autopsy physician . . . . .	2,400 00	
Stenographer . . . . .	1,800 00	
Assistant deputy coroners (3) . . . . .	4,500 00	
Messengers (2) . . . . .	1,800 00	
Matron at Morgue . . . . .	720 00	
Horse keeping . . . . .	900 00	
Shoeing, repairing, etc. . . . .	500 00	
Recovery of bodies from Bay . . . . .	500 00	
Photographing bodies . . . . .	100 00	
Rent . . . . .	720 00	20,340 00
RECORDER—		
Recorder and deputies . . . . .	8,400 00	

## AUDITOR.

## AUDITOR'S ESTIMATE—Continued.

Account.	Amount.	Total.
Index clerks . . . . .	\$2,400 00	
Messenger . . . . .	900 00	
Mortgage clerks . . . . .	1,200 00	
File clerks . . . . .	27,500 00	\$40,400 00
<b>TAX COLLECTOR—</b>		
Collector, Chief Deputy and Cashiers . . . . .	10,600 00	
Deputies . . . . .	22,500 00	
Clerks . . . . .	36,000 00	
Publishing delinquent tax list . . . . .	2,000 00	
Hores and buggy . . . . .	250 00	71,350 00
<b>TREASURER—</b>		
Treasurer and assistants . . . . .	11,200 00	
Extra clerks . . . . .	5,300 00	
Rebate clerks . . . . .	300 00	
Messenger . . . . .	900 00	15,700 00
<b>SUPERIOR JUDGES—</b>		
Judges and Secretary . . . . .	25,800 00	
Stenographers . . . . .	15,000 00	
Interpreters . . . . .	6,000 00	
Expenses in criminal cases . . . . .	1,000 00	47,800 00
<b>CITY AND COUNTY ATTORNEY—</b>		
Attorney and assistants . . . . .	15,800 00	
Chief clerk and assistant . . . . .	2,700 00	
Stenographer and messenger . . . . .	1,800 00	20,300 00
<b>DISTRICT ATTORNEY—</b>		
Chief and assistants . . . . .	15,800 00	
Assistants Police Courts . . . . .	9,600 00	
Warrant and Bond Clerk . . . . .	6,900 00	
Chief Clerk and assistant . . . . .	3,000 00	
Bookkeeper and stenographer . . . . .	1,980 00	37, '80 00
<b>COUNTY CLERK—</b>		
Clerk, Chief Register Clerk and Cashier . . . . .	8,200 00	
Register clerks . . . . .	9,000 00	
Assistant Register Clerks . . . . .	15,000 00	
Court room clerks . . . . .	18,000 00	
Police Court Clerks . . . . .	6,000 00	
Copyists . . . . .	19,200 00	
Messenger . . . . .	1,200 00	
Printing transcripts and briefs . . . . .	1,200 00	
Jury fees and witness expenses . . . . .	20,000 00	
Grand Jury expenses . . . . .	1,200 00	99,000 00
<b>JUSTICES OF THE PEACE—</b>		
Justices . . . . .	12,300 00	
Justices' Clerk and assistants . . . . .	7,200 00	19,500 00
<b>LAW LIBRARY—</b>		
Librarian . . . . .	2,400 00	
Messenger . . . . .	1,080 00	
Binder . . . . .	1,200 00	4,680 00
<b>SHERIFF—</b>		
Sheriff and Under Sheriff . . . . .	10,400 00	
Attorney . . . . .	1,800 00	
Bookkeeper, bailiffs, etc. . . . .	68,400 00	
Driver prison van . . . . .	1,800 00	
Additional guards . . . . .	2,400 00	
Livery and horse keeping . . . . .	1,020 00	
Horse shoeing and repairs to van . . . . .	200 00	86,020 00
<b>POLICE JUDGES AND STENOGRAPHERS.</b>	24,000 00	24,000 00
Japanese interpreter . . . . .	1,200 00	1,200 00
<b>BOARD OF PUBLIC WORKS, OFFICE—</b>		
Commissioners and Secretary . . . . .	13,800 00	
Assistant secretary and stenographer . . . . .	1,500 00	
Cashier . . . . .	1,800 00	
Bookkeeper . . . . .	3,300 00	
Clerks . . . . .	2,700 00	
Stenographer . . . . .	900 00	
Messenger . . . . .	900 00	
Livery . . . . .	420 00	25,320 00
<b>BUREAU OF LIGHT AND WATER—</b>		
Inspector . . . . .	1,800 00	

## AUDITOR'S ESTIMATE—Continued.

Account.	Amount.	To a l.
Material and supplies . . . . .	\$1,380 00	
Livery . . . . .	420 00	\$3,600 00
<b>BUREAU OF BUILDINGS (Maintenance and Repairs)</b>		
Superintendent and stenographer . . . . .	3,900 00	
Head janitor and assistants . . . . .	38,355 00	
Watchman . . . . .	900 00	
Engineers and firemen . . . . .	4,200 00	
Elevator conductors . . . . .	4,554 00	
Carpenters . . . . .	2,424 00	
Locksmith . . . . .	960 00	
Plumber and helper . . . . .	2,283 00	
Painters . . . . .	2,424 00	
Repairs and material . . . . .	65,000 00	
Fire Department new buildings . . . . .	25,000 00	150,000 00
<b>ARCHITECTURAL DEPARTMENT—</b>		
Architect . . . . .	3,000 00	
Inspectors . . . . .	6,000 00	
Clerk . . . . .	1,200 00	
Draughtsman . . . . .	1,620 00	
Livery . . . . .	1,680 00	
Material . . . . .	580 00	14,080 00
<b>BUREAU OF STREETS—</b>		
Chief and office deputies . . . . .	4,500 00	
Deputy in charge street sweeping . . . . .	1,800 00	
Clerks . . . . .	6,600 00	
Inspector on trenches . . . . .	2,400 00	
Inspector on complaints . . . . .	4,500 00	
Inspector on sweeping streets . . . . .	1,200 00	
Inspector on bituminous streets . . . . .	1,500 00	
Superintendent streets . . . . .	1,800 00	
Superintendent sewers . . . . .	1,800 00	
Watchman at bunkers . . . . .	2,700 00	
Stenographer and messenger . . . . .	1,800 00	
Livery . . . . .	1,680 00	32,280 00
<b>BUREAU OF ENGINEERS—MAINTENANCE OF</b>	58,800 00	58,800 00
<b>SEWERS—</b>		
Construction, maintenance and repairs of . . . . .	115,000 00	115,000 00
<b>ACCEPTED STREETS—MAINTENANCE OF</b>	120,000 00	120,000 00
<b>CORPORATION YARD—</b>		
Keepers and assistants . . . . .	4,980 00	
Carpenter . . . . .	1,290 00	
Lantern wagon . . . . .	1,460 00	
Rent . . . . .	1,380 00	
Material . . . . .	3,000 00	12,110 00
<b>BRIDGES—MAINTENANCE OF</b>		
Engineers . . . . .	2,400 00	
Keepers . . . . .	2,700 00	
Material and repairs . . . . .	1,000 00	6,100 00
<b>CLEANING AND SPRINKLING STREETS.</b>	190,000 00	190,000 00
<b>COUNTY ROADS—IMPROVEMENT OF</b>	10,000 00	10,000 00
<b>BITUMINOUS STREETS—REPAIRS TO</b>	15,500 00	15,500 00
<b>WATER FRONT—REPAIRS TO</b>	5,000 00	5,000 00
<b>CITY PROPERTY—WORK IN FRONT OF</b>	10,500 00	10,500 00
<b>POLICE DEPARTMENT—MAINTENANCE OF</b>	956,050 00	
<b>POLICE PATROL—MAINTENANCE OF</b>	20,000 00	956,050 00
<b>FIRE DEPARTMENT—</b>		
Salaries . . . . .	765,910 00	
Material and supplies . . . . .	97,184 00	868,094 00
<b>FIREMEN'S RELIEF</b>	20,000 00	20,000 00
<b>HEALTH DEPARTMENT—</b>		
Salaries . . . . .	63,650 00	
Material and supplies . . . . .	7,000 00	70,650 00
<b>CITY AND COUNTY HOSPITAL—</b>		
Salaries . . . . .	38,000 00	
Subsistence . . . . .	55,000 00	93,000 00
<b>ALMS HOUSE—</b>		
Salaries . . . . .	25,000 00	
Subsistence . . . . .	50,000 00	75,000 00

## AUDITOR'S ESTIMATE—Continued.

Account.	Amount.	Total.
EMERGENCIES AND INSANE HOSPITALS—		
Salaries . . . . .	\$33,360 00	
Subsistence, etc. . . . .	6,500 00	\$39,860 00
SMALL POX HOSPITAL—		
Salaries . . . . .	6,000 00	
Subsistence . . . . .	2,000 00	8,020 00
LEPER HOSPITAL—		
Salaries . . . . .	4,140 00	
Subsistence . . . . .	2,000 00	6,140 00
ELECTRICAL DEPARTMENT—		
Salaries and wages . . . . .	78,480 00	
Materials, supplies, etc., for construction . . . . .	41,564 00	120,044 00
CIVIL SERVICE—MAINTENANCE OF . . . . .	8,700 00	8,700 00
PUBLIC LIBRARY . . . . .	65,250 00	65,250 00
SCHOOL DEPARTMENT . . . . .	1,260,000 00	1,260,000 00
DEPARTMENT OF ELECTIONS . . . . .	100,000 00	100,000 00
JUDGMENTS SCHOOL DEPARTMENT—		
I. D. Reaves . . . . .	2,586 85	
R. Mitchell . . . . .	3,434 15	
M. M. Morrissey . . . . .	1,876 00	7,897 00
GOLDEN GATE PARK AND SQUARES—MAINTENANCE OF . . . . .	315,500 00	315,500 00
PARK IMPROVEMENT BOND, 1874-1875		
Interest account . . . . .	15,000 00	
Sinking Fund . . . . .	10,000 00	25,000 00
Grand total expenditures . . . . .	\$6,110,500 00	\$6,110,500 00
ESTIMATED REVENUES—		
Fees, City and County officers . . . . .	\$165,000 00	
Fines, Police Courts . . . . .	30,000 00	
Fines, Superior Courts . . . . .	1,000 00	
Municipal licenses . . . . .	475,000 00	
Rents, city property . . . . .	2,000 00	
Commissions on unsecured P. P. and 6 per cent. . . . .	13,000 00	
Commissions on poll tax, 15 per cent. . . . .	16,000 00	
Treasurer's collateral inheritance . . . . .	4,200 00	
Miscellaneous revenues . . . . .	4,800 00	
Franchise percentages . . . . .	21,000 00	
Subsistence U. S. prisoners . . . . .	4,000 00	
Advertising and building permits . . . . .	23,000 00	
Library fines . . . . .	3,000 00	
School apportionment . . . . .	800,000 00	
School rents . . . . .	58,000 00	
Total . . . . .		\$1,620,000 00



## TAX LEVY.

ESTIMATED ON AN ASSESSMENT OF \$415,000,000 00.

Funds.	Expenditures.	Revenues.	Taxes.	Levy.
General, etc.....	\$4,444,750 00	\$750,000 00	\$3,685,750 00	.88813
School .....	1,260,000 00	858,000 00	402,000 00	.09687
Library .....	65,250 00	3,000 00	62,250 00	.015
	\$5,770,000 00	\$1,620,000 00	\$4,150,000 00	1.00

## RESUME.

Funds.	Expenditures.	Revenues.	Taxes.	Levy.
General, etc.....	\$4,444,750 00	\$750,000 00	\$3,685,750 00	.88813
School .....	1,260,000 00	858,000 00	402,000 00	.09687
Library .....	65,250 00	3,000 00	62,250 00	.015
Park .....	315,500 00	25,000 00	290,500 00	.07
Park Bonds—				
Interest .....	15,000 00		15,000 00	.00361
Sinking .....	10,000 00		10,000 00	.00241
	\$6,110,500 00	\$1,645,000 00	\$4,465,500 00	1.07602

## TAX LEVY ADOPTED BY BOARD OF SUPERVISORS.

GENERAL FUND .....	\$0 8845
FIREMEN'S RELIEF FUND.....	.0045
SCHOOL FUND .....	.9960
LIBRARY FUND .....	.0150
PARK FUND .....	.0700
INTEREST ACCOUNT PARK IMPROVEMENT BONDS 1874-5 .....	.0040
SINKING FUND .....	.0020
	\$1.0760
TOTAL CITY AND COUNTY RATE (on each \$100 valuation)	\$1.076
TOTAL STATE LEVY .....	.561
TOTAL LEVY (on each \$100 valuation).....	\$1.637

## SUPERVISORS' BUDGET

FOR THE FISCAL YEAR 1902 AND 1902.

	Amount	Total
<b>SUPERVISORS—</b>		
Salaries, Supervisors, clerk, chief assistant clerk, assistant clerks, stationery department, expert and sergeant-at-arms .....		\$43,200 00
Finance committee of the Board of Supervisors, expenses to be incurred in examining the books and accounts of public officers.....		2 000 00
Clerks Board of Equalization.....		500 00
Advertising for city and county officers.....		17,000 00
Burial of the indigent dead.....		2,500 00
Interment of deceased United States soldiers and sailors .....		3,000 00
Maintenance of public pound .....		6,000 00
Municipal Reports .....		8,000 00
Subsistence of prisoners, police department.....		6,000 00
Subsistence of prisoners, Sheriff's department.....		41,500 00
Stationery and printing, books, stamps and postal cards, including \$1,500 for publishing the "Bulletin of the Board of Health".....		31,500 00
Stationery and printing for the Assessor, including postage stamps .....		4,000 00
Printing the ordinances of the Board of Supervisors .....		2,500 00
Rebinding books .....		3,000 00
Purchase of city directories .....		510 00
Purchase of five typewriting machines by the Printing Committee for the Recorder .....		875 00
Purchase of typewriting machines for other departments .....		500 00
Furniture for public buildings .....		8,000 00
Furniture, special appropriations for—		
Recorder's office .....	\$1,500 00	
Assessor's office .....	750 00	
County Clerk's office .....	1,500 00	
Architect's office .....	500 00	4,250 00
Committee on Public Buildings, for salaries of two telephone operators at the City Hall, at \$600 per annum .....		1,200 00
Committee on Public Utilities, for expenses connected with the acquirement of "public utilities".....		5,000 00
Fourth of July celebration.....		2,500 00
Observance of Memorial Day.....		500 00
Urgent necessities .....		36,000 00
Water for municipal purposes, public buildings, excepting schools .....		
Hydrants .....	14,000 00	
Exenses investigation .....	97,920 00	
Maintenance of minors in Magdalen Asylum.....	700 00	112,620 00
Maintenance of minors in State schools.....		7,000 00
Maintenance of minors in non-sectarian institutions.		7,000 00
Maintenance of feeble-minded children .....		20,000 00
Examination of insane persons .....		5,000 00
Lighting streets and public buildings.....		300,000 00
<b>THE MAYOR—</b>		
Office salaries .....		10,200 00
Additional stenographer .....		900 00
Contingent expenses .....		3,600 00
<b>AUDITOR—</b>		
Salaries, Auditor, deputies, clerks and counsel fees..		13,600 00
Salaries, Auditor's four extra clerks at \$1200.....		4,800 00
Auditor, for incidental expenses.....		500 00
Assessment roll, computing, extending, etc.....		10,000 00
License blanks, tags and numbers.....		2,500 00
<b>ASSESSOR—</b>		
Salaries, Assessor, cashier, deputies and clerks....		48,200 00
Salaries, Assessor's four extra clerks.....		40,000 00
Salaries, Assessor's additional clerks.....		6,000 00

## SUPERVISORS' BUDGET—Continued.

	Amount.	Total.
Expenses Assessor's field deputies.....		\$1,000 00
Assessor for completing and binding map books.....		1,600 00
<b>CORONER—</b>		
Salaries, Coroner, autopsy physician, deputies, stenographer and messenger .....		16,000 00
Salaries additional employees—		
Matron at the Morgue .....	\$720 00	
Messenger .....	900 00	
Morgue keeper .....	900 00	2,520 00
<b>CORONER'S EXPENSES—</b>		
Incidental .....	600 00	
Keep of horses .....	900 00	
Recovery of bodies.....	600 00	
Photographing bodies .....	100 00	
Rent .....	720 00	
Horse shoeing .....	125 00	
Carriage for bodies .....	40 00	
Buggy and harness .....	235 00	\$3,320 00
<b>RECORDER—</b>		
Salaries, Recorder and deputies.....		8,400 00
Recorder's additional employees—		
Salaries, mortgage clerk .....	1,200 00	
Salaries, two index clerks at \$1200 each.....	2,400 00	
Salary, messenger .....	900 00	4,500 00
Compensation, Recorder's copyists.....		31,000 00
<b>TAX COLLECTOR—</b>		
Salaries, Tax Collector, deputies and cashier.....		31,200 00
Salaries, Tax Collector's extra clerks.....		30,000 00
Allowance for horse and buggy hire.....		150 00
Publishing Delinquent Tax List .....		2,000 00
<b>TREASURER—</b>		
Salaries, Treasurer, deputies and clerk.....		11,200 00
Salaries 2 additional clerks allowed Treasurer at \$1,800 .....		3,600 00
<b>JUDGES OF SUPERIOR COURT—</b>		
Salaries 12 Judges and Secretary .....		25,800 00
Stenographers Superior Court .....		17,000 00
Salaries Court interpreters.....		6,000 00
<b>CITY ATTORNEY—</b>		
Salaries of City Attorney, assistants, clerks, stenographer and messenger.....		20,300 00
City Attorney, expenses in defense of the suit of the Spring Valley Water Works against the city.....		25,000 00
<b>DISTRICT ATTORNEY—</b>		
Salaries District Attorney, assistants, clerks, stenographer and bond and warrant clerks .....		36,200 00
Salaries of District Attorney's bookkeeper, for bond and warrant clerk .....		1,200 00
<b>COUNTY CLERK—</b>		
Salaries County Clerk, cashier, clerks and copyists..		75,400 00
Salary messenger for County Clerk.....		1,200 00
Printing transcript on appeal in criminal cases....		2,000 00
Jury and witness fees in criminal cases.....		25,000 00
Grand Jury expenses.....		1,500 00
Jury expenses in criminal cases.....		800 00
<b>JUSTICES COURT—</b>		
Salaries Justices, Clerks and assistants .....		20,700 00
Codes, digests and reports for Justices' Court .....		250 00
<b>PRINTING</b> Law and Motion Calendar and proceedings of the Board of Supervisors .....		2,400 00
<b>LAW LIBRARY—</b>		
Salary Librarian .....	2,400 00	
Salary messenger .....	1,080 00	
Salary bookbinder .....	1,200 00	4,680 00
<b>SHERIFF—</b>		
Salary, Sheriff's department .....		82,400 00
Salaries 4 additional guards at \$600.....		2,400 00

## SUPERVISORS' BUDGET—Continued.

	Amount.	Total.
Sheriff for maintenance of jails . . . . .		\$5,000 00
Sheriff's expenses, housekeeping \$600, shoeing and repairs \$240, horse and buggy hire \$420 . . . . .		1,260 00
<b>POLICE COURT—</b>		
Salaries four judges and two stenographers . . . . .		19,200 00
Salaries two additional stenographers . . . . .		4,800 00
Salary Japanese interpreter . . . . .		1,200 00
<b>POLICE DEPARTMENT—</b>		
Salaries Police Department . . . . .		898,364 00
Police contingent fund . . . . .		8,000 00
Rents of police stations . . . . .		4,084 00
Maintenance of police patrol and mounted police . . . . .		20,000 00
Photographic supplies, laundry work and fuel . . . . .		1,400 00
<b>PURCHASE OF HARBOR POLICE STATION—</b>		
Payment on account . . . . .		15,000 00
<b>HEALTH DEPARTMENT—</b>		
Salaries and maintenance Health Department, including \$5,000 for special sanitary purposes relating to contagious diseases . . . . .		76,580 00
Emergency and Insane Detention Hospital, salaries and maintenance . . . . .		40,500 00
Establishment and maintenance of an Emergency Hospital at the Potrero . . . . .		6,000 00
Leper or Twenty-sixth Street Hospital, salaries and maintenance . . . . .		8,760 00
Leper or Twenty-sixth Street Hospital, special for bedding, clothing, etc. . . . .		900 00
Small Pox Hospital, salaries and maintenance . . . . .		8,000 00
Almshouse, salaries \$25,000, maintenance \$60,000 . . . . .		85,000 00
City and County Hospital, salaries . . . . .		115,000 00
<b>DEPARTMENT OF ELECTRICITY—</b>		
Maintenance . . . . .	\$50,000 00	
Underground work in District No. 3 . . . . .	35,000 00	85,000 00
<b>FIRE DEPARTMENT—</b>		
Salaries Fire Department . . . . .		738,950 00
Expenses and maintenance . . . . .		98,000 00
Apparatus . . . . .		7,500 00
Claim of C. R. Murray for use of patent "equalizer" by Fire Department . . . . .		700 00
<b>RELIEF OF EXEMPT FIREMEN . . . . .</b>		5,000 00
<b>DEPARTMENT OF ELECTIONS—</b>		
Registration and election expenses, including cost of a Bond Election and the purchase of five automatic voting machines . . . . .		132,500 00
<b>CIVIL SERVICE COMMISSION—</b>		
Salaries Commissioners and Examiner . . . . .		6,000 00
Salaries additional employees:		
One clerk . . . . .	1,500 00	
One stenographer . . . . .	1,200 00	
Allowed for additional stenographic and typewriting work . . . . .	600 00	3,300 00
<b>PAYMENT of claims for services of O. B. Martin, A. J. Raisch, S. H. Kent and W. E. Gillespie, assignees of H. C. Robinson, \$400 each, in full of all demands as appraisers for the extension of the Park Panhandle . . . . .</b>		1,600 00
<b>FOR THE COMPLETION OF THE PURCHASE OF "SOUTH PARK" . . . . .</b>		10,000 00
<b>THE BOARD OF SUPERVISORS—</b>		
To be expended in the reception of the Grand Army of the Republic in such a manner as may be permitted by the Charter . . . . .		4,500 00
<b>BOARD OF PUBLIC WORKS—</b>		
General office, salaries . . . . .		25,500 00
Bureau of Buildings, salaries . . . . .		3,900 00
Cleaning and maintaining City Hall and Hall of Justice, salaries and wages . . . . .		47,105 00
Bureau of Streets, office salaries . . . . .		33,300 00

## SUPERVISORS' BUDGET—Continued.

	Amount.	Total.
Maintenance of Corporation Yard, salaries and wages		\$8,200 00
Maintenance of bridges, salaries.....		8,100 00
General maintenance.....		416,720 00
Bureau of Light and Water—		
Salary and expenses.....		3,970 00
Division of Architecture—		
Salaries and expenses.....		18,000 00
Bureau of Engineering—		
Salaries and expenses.....		60,000 00
Repairs to buildings—		
City Hall and Hall of Justice.....		17,750 00
Fire Department.....		15,000 00
Police Department.....		2,500 00
Jails.....		8,000 00
Alms house.....		4,000 00
Hospital.....		7,000 00
Smallpox Hospital.....		1,000 00
Emergency Hospital.....		1,000 00
Coroner's offices.....		300 00
Addition to chapel at Alms House.....		4,000 00
For completion of the Pest House.....		15,000 00
For new construction on streets and sewers and the opening and extending of streets.....		69,442 00
Total of General Fund.....		\$4,502,700 00
FIREMEN'S RELIEF AND PENSION FUND.....		19,009 00
COMMON SCHOOL FUND—		
Salaries, expenses, repairs to school buildings and maintenance of playgrounds.....		\$1,245,000 00
LIBRARY FUND—		
Salaries and maintenance of Public Library and purchase of books.....		63,300 00
		\$5,830,000 00
PARK FUND—		
For maintenance, preservation and improvement of parks, squares, avenues and public grounds.....		295,400 00
INTEREST ACCOUNT—		
On Park improvement bonds of 1874-1875.....		15,000 00
SINKING FUND—		
For Park improvement bonds of 1874-5.....		10,000 00
Total.....		\$6,150,400 00

Approved: San Francisco, June 29, 1903.

E. E. SCHMITZ,

Mayor and ex-officio President of the Board of Supervisors of the City and County of San Francisco.

CHAS. W. FAY, Clerk.

(Compliments of E. P. COLGAN, Controller of State.)

INDEBTEDNESS OF EACH COUNTY FOR THE YEAR 1903 AND  
RATE OF TAXATION (STATE RATE, .561 CENTS).

Counties.	Funded Debt.	Floating Debt with Estimated Interest.	Total County Indebtedness.	Total State and County Rate of Tax- ation, each \$100.
Alameda.....		\$79,364 93	\$79,634 93	\$1 37—\$1 72
Alpine.....		16,636 20	16,636 20	1 70
Amador.....				2 00
Butte.....	\$38,000	369 15	38,369 15	1 65—2 05
Calaveras.....				2 00
Colusa.....				1 25—1 60
Contra Costa.....	161,000		161,000 00	1 60—1 80
Del Norte.....	2,000		2,000 00	2 00—2 30
El Dorado.....	35,000		35,000 00	2 06—2 40
Fresno.....	80,000		80,000 00	1 70—2 00
Glenn.....	40,000		40,000 00	1 37—1 67
Humboldt.....	17,000		17,000 00	1 20—1 60
Inyo.....	60,000		60,000 00	2 05—2 25
Kern.....	235,000		235,000 00	1 33—1 60
Kings.....	32,000		32,000 00	1 38—1 70
Lake.....	43,800		43,800 00	1 85—2 38
Lassen.....				1 45—1 80
Los Angeles.....	266,500		266,500 00	1 20—1 80
Madera.....				2 40
Marin.....	116,000		116,000 00	1 27—1 63
Mariposa.....	8,000		8,000 00	2 60
Mendocino.....	90,000		90,000 00	1 55—2 00
Merced.....	128,900		128,900 00	2 10—2 45
Modoc.....				1 55—1 90
Mono.....	3,500		3,500 00	2 50
Monterey.....	116,000	2,320 00	118,320 00	1 75
Napa.....				1 45—1 72
Nevada.....				2 10—2 50
Orange.....	85,000		85,000 00	1 30—1 70
Placer.....	48,000		48,000 00	1 85—2 20
Plumas.....	35,100		35,100 00	2 00
Riverside.....	150,000		150,000 00	1 85—2 25
Sacramento.....	353,000		353,000 00	1 80—1 88
San Benito.....	8,000		8,000 00	1 67—2 00
San Bernardino.....				1 70—2 10
San Diego.....	110,000	2,805 00	112,805 00	1 65—2 25
San Francisco.....	250,000		250,000 00	1 637
San Joaquin.....	90,000		90,000 00	1 35—1 75
San Luis Obispo.....	34,000		34,000 00	1 40—1 80
San Mateo.....	48,000		48,000 00	1 233—1 71
Santa Barbara.....				1 55—1 95
Santa Clara.....	65,000		65,000 00	1 17—1 57
Santa Cruz.....	36,000	7,074 00	43,074 00	1 95—2 40
Shasta.....	40,000		40,000 00	1 75—2 10
Sierra.....				2 56—3 00
Siskiyou.....	29,200		29,200 00	1 55—1 85
Solano.....				1 55—1 95
Sonoma.....	107,000		107,000 00	1 24—1 60
Stanislaus.....		4,000 00	4,000 00	1 37—1 75
Sutter.....	3,000		3,000 00	1 75
Tehama.....	28,500		28,500 00	1 55—1 85
Trinity.....	15,500		15,500 00	3 00
Tulare.....				1 45—1 80
Tuolumne.....				1 40—1 90
Ventura.....				1 90—2 30
Yolo.....				1 105—1 45
Yuba.....				1 90—2 20
Totals.....	\$3,008,000	\$112,560 28	\$3,120,560 28	

NOTE.—Where two rates of taxation are given, the lesser rate is that levied upon property situate within the limits of incorporated cities or towns, such property being exempt from road tax.

## VALUES OF PROPERTY IN, AND INDEBTED-

Counties.	Classification.	Value of Real Estate.	Value of Improvements on Real Estate.	Value of Personal Property.
Alameda.....	3d	\$65,967,360	\$38,787,996	\$20,997,658
Alpine.....	57th	193,950	159,218	65,285
Amador.....	35th	2,771,230	1,377,620	626,506
Butte.....	23d	9,570,836	2,781,091	2,414,999
Calaveras.....	33d	3,371,105	1,694,865	873,075
Colusa.....	42d	8,895,522	1,091,271	1,475,988
Contra Costa.....	19th	10,991,613	3,929,519	4,722,988
Del Norte.....	55th	2,280,153	292,400	101,356
El Dorado.....	40th	2,357,755	1,105,320	748,995
Fresno.....	7th	19,995,072	6,595,487	4,183,708
Glenn.....	47th	7,836,797	765,086	1,179,140
Humboldt.....	11th	18,274,227	3,214,519	2,874,746
Inyo.....	53d	1,060,544	563,790	551,402
Kern.....	26th	13,441,304	2,833,329	5,024,028
Kings.....	37th	4,819,165	1,130,192	1,236,402
Lake.....	45th	1,985,775	715,800	522,908
Lassen.....	51st	2,375,665	548,163	1,298,246
Los Angeles.....	2d	96,401,189	40,185,600	*27,863,930
Madera.....	44th	3,795,075	625,795	1,144,540
Martin.....	29th	8,711,140	3,584,665	1,368,960
Mariposa.....	49th	1,393,807	441,954	433,410
Mendocino.....	14th	8,195,798	2,105,967	2,380,540
Merced.....	39th	9,717,992	1,281,191	1,954,783
Modoc.....	48th	1,817,951	619,049	1,554,594
Mono.....	56th	477,534	307,024	310,205
Monterey.....	16th	12,045,370	2,771,315	1,908,355
Napa.....	27th	6,373,592	4,174,220	2,271,999
Nevada.....	21st	2,725,480	2,671,450	1,028,900
Orange.....	15th	7,846,250	3,006,727	1,774,829
Placer.....	28th	4,249,265	2,065,280	879,090
Plumas.....	50th	1,914,666	470,907	323,312
Riverside.....	20th	7,514,584	4,799,652	1,395,736
Sacramento.....	5th	22,345,891	11,941,609	5,982,713
San Benito.....	43d	4,154,785	984,255	1,030,370
San Bernardino.....	10th	9,974,405	5,281,729	1,768,135
San Diego.....	9th	11,269,530	4,211,614	2,679,841
San Francisco.....	1st	261,960,506	128,159,408	122,147,473
San Joaquin.....	8th	20,564,606	6,706,216	3,991,764
San Luis Obispo.....	25th	8,842,270	1,774,627	2,141,269
San Mateo.....	32d	9,970,344	3,954,890	2,429,508
Santa Barbara.....	17th	11,324,895	3,435,884	2,257,908
Santa Clara.....	4th	37,849,145	16,239,990	5,351,825
Santa Cruz.....	13th	7,010,768	3,326,205	1,421,422
Shasta.....	22d	5,061,516	2,254,094	1,843,867
Sierra.....	54th	1,973,995	492,180	205,325
Siskiyou.....	24th	5,322,757	1,707,769	1,447,433
Solano.....	12th	12,080,607	4,699,801	2,187,021
Sonoma.....	6th	16,890,946	7,118,953	3,932,379
Stanislaus.....	38th	7,881,235	1,419,590	1,750,965
Sutter.....	46th	4,268,926	805,106	892,181
Tehama.....	36th	6,522,225	1,802,990	2,139,595
Trinity.....	52d	870,841	464,887	297,289
Tulare.....	18th	10,038,783	2,497,748	2,311,285
Tuolumne.....	34th	3,927,360	1,993,125	902,950
Ventura.....	30th	6,502,907	1,831,048	1,888,141
Yolo.....	31st	11,929,613	2,537,064	1,621,473
Yuba.....	41st	2,783,655	1,218,165	1,157,640
Totals.....		\$849,490,266	\$352,635,409	\$269,488,904

\*Includes "solvent credits."



## NESS OF, EACH COUNTY FOR THE YEAR 1903.

Money and Solevent Credits.	Total Value of Property as Returned by Auditors.	Value of R. R. as Assessed by State Board of Equalization.	Grand Total Value of All Property.	Original Assessed Value of Mortgages.	Ass'd Value of University and other State Mortgages.
\$774,977	\$126,477,981	\$2,203,785	\$128,681,766	\$18,677,050	\$412,200
3,601	422,063		422,063	17,550	
23,553	4,798,908	120,000	4,918,908	404,947	
171,566	14,938,292	1,119,474	16,057,766	1,833,333	206,930
33,080	5,972,125	206,150	6,177,275	687,655	
211,738	11,674,119	513,977	12,188,096	1,679,687	
379,740	20,023,860	1,730,096	21,753,956	3,181,625	
8,536	2,882,445		2,882,445	401,762	
18,540	4,210,590	458,250	4,668,840	306,445	
141,885	30,916,152	3,386,053	34,302,205	5,086,449	
174,461	9,955,484	690,040	10,645,524	1,516,745	
548,000	24,911,492		24,911,492	2,200,334	
37,094	2,212,830	103,489	2,316,319	120,588	
74,427	21,273,088	2,677,783	24,050,871	1,459,248	
86,690	7,292,458	590,551	7,883,009	1,047,039	
33,537	3,258,020		3,258,020	422,635	
145,061	4,367,135	223,613	4,590,748	424,762	
884,733	165,334,852	3,933,614	169,268,466	4,246,210	673,000
33,845	5,599,255	1,133,240	6,732,495	454,985	
32,980	13,717,745	771,837	14,489,582	2,316,860	
975	2,270,146		2,270,146	115,543	
120,143	12,802,448	329,547	13,131,995	1,323,067	
35,283	12,089,249	1,887,837	14,877,086	1,804,578	37,800
85,086	4,076,680		4,076,680	336,735	
9,835	1,104,508	46,511	1,151,109	61,018	
74,435	16,799,475	2,163,079	18,962,554	1,911,155	
309,030	13,128,841	711,450	13,840,291	1,460,670	
52,280	6,478,110	725,239	7,203,349	491,185	
78,730	12,706,536	1,106,030	13,812,566	220,672	
116,410	7,330,045	2,347,679	9,677,724	968,100	
1,900	2,710,785	81,306	2,792,091	168,298	
84,650	13,824,622	2,548,674	16,373,296	528,649	
393,590	39,763,803	1,569,534	41,333,337	1,178,920	30,000
64,555	6,233,965	265,103	6,499,068	1,313,615	
143,635	17,167,904	4,224,324	21,392,228	939,345	
107,105	18,258,090	2,549,504	20,807,594	1,866,636	
33,599,059	545,836,446	18,203,855	564,070,301	51,849,651	202,840
771,132	32,033,718	2,706,817	34,740,535	4,167,996	
191,901	12,450,067	1,230,168	13,680,235	1,580,066	
299,780	16,654,322	2,345,242	18,999,564	1,402,940	
51,795	17,070,492	1,779,484	18,849,976	2,408,440	
375,165	59,816,125	1,574,692	61,390,817	7,249,260	
98,540	11,856,935	703,136	12,560,071	1,410,864	
80,943	9,240,420	1,661,616	10,902,036	637,339	
3,400	1,684,900	159,660	1,844,560	114,070	
198,806	8,876,765	1,683,885	10,560,650	1,006,640	
110,469	19,086,898	1,108,383	20,195,281	2,822,837	
441,725	28,384,003	1,996,416	30,380,419	3,638,105	
185,873	11,237,685	1,596,523	12,834,208	2,016,800	
52,945	6,019,158	601,889	6,621,047	894,007	
127,000	10,501,810	1,082,752	11,674,562	1,389,495	
18,345	1,651,362		1,651,362	108,589	
154,673	15,002,489	2,444,353	17,447,042	2,134,584	
32,590	6,856,025	233,700	7,089,725	933,865	
123,062	10,345,158	826,061	11,171,219	1,753,841	
237,619	16,316,769	1,323,637	17,640,406	1,978,635	
130,570	5,390,030	508,520	5,898,550	738,600	
\$42,800,889	\$1,514,415,468	\$84,187,758	\$1,598,003,226	\$151,520,861	\$1,622,860











